

A Comparative Study on the Moral Judgment Level Among Asian Students

¹Peter Ma Salva, ²He - Jason Huang, ³Chun – Tsai Lin

¹Institute of Accounts, Business and Finance, Far Eastern University, Nicanor Reyes Street, Sampaloc 1008, Manila, Philippines

²Department of Business Management, National Sun Yat-sen University
70 Lien-hai Road, Kusan District, Kaohsiung 804, Taiwan, ROC

³General Education Center, Cheng Shiu University.
840 Chen Chin Road, Niao Song District, Kaohsiung City, Taiwan, ROC
email: peithesalva@yahoo.com email: jhuang1011@gmail.com
email: capital789@yahoo.com.tw

ABSTRACT: Integrity is a lot like the weather: everyone talks about it, but no one knows what to do about it (Carter, 1996). Indeed, Integrity is frequently seen in management literature and is on the rise. However, the confusion on this term remains as observed by Palanski (2007): First, little agreement in the literature on the meaning of integrity (Becker, 1998; Parry and Proctor-Thomson, 2002). Integrity is frequently vaguely defined and often overlaps with other terms as morality, ethics, conscientiousness, honesty, and trustworthiness (Lowe et al., 2004). Second, in spite of its popularity as a normative descriptor, there is actually little extant theory about integrity in the management literature. The confusion and disagreement about the term likely contribute to the third problem: relatively few empirical studies concerning integrity. This exploratory study attempts to identify the moral judgment level of today's youth using multidimensional scales developed by (Nunnally, 1969; Churchill, 1979; and Campbell and Fiske 1959). Normative philosophies shall be employed to test their significance. Normative philosophies are idealization and accordingly make stronger statements about *what ought to be* rather *what actually is* (Reidenbach and Robin, 1990). However, in most cases *what is* does not really conform to *what ought to be*? Questionnaires shall be distributed to senior students who are in the areas of Accountancy, Business, Arts and Sciences, Engineering, and Nursing. Data gathered shall be analyzed using statistical methods. A significant contribution of this paper is to provide a prelude on the current moral judgment level of the youth.

[Peter Ma Salva, He - Jason Huang, Chun – Tsai Lin]. **A Comparative Study on the Moral Judgment Level Among Asian Students.** Report and Opinion 2011;3(3):55-63]. (ISSN: 1553-9873). <http://www.sciencepub.net>.

Keywords: Moral Integrity, Moral Judgment and Values

Introduction

Integrity

Integrity and ethical behavior is a topic that is receiving so much attention among scholars and practitioners as evidenced by the numerous literature published in the recent years. However, the term is inadequately defined. Typical definitions are morally inclined, but not everyone agrees on what is morally right or wrong, good or bad, ethical or unethical. Becker (1998) and Parry and Proctor (2002) have explicitly called for more clarity on about the meaning of integrity. Given this problem on definition, Audi and Murphy (2006) suggested that any discussion on integrity should begin with a clarification of what one means by integrity. Palanski and Yammarino (2007) comprehensive review on the various meanings of integrity in management literatures identified five general categories as follows: wholeness, consistency of words and actions, consistency in adversity, being true to oneself, and moral/ ethical behavior.

Integrity and Moral Judgment

A great deal of the ethics literature in management has focused on the area of moral judgment, included here are the most ubiquitous association with integrity. Rest et. al. (1999, p.101) defines moral judgment as “judging which action would be most justifiable in a moral sense.” Kohlberg’s (1969) research on a cognitive developmental approach to socialization is relevant to this area. As Rest et. at. (1999) note, Kohlberg’s work was largely based on making moral judgments according to the principals such as maximizing utility (e.g. Mills, 2003) or obeying universal imperatives (e.g. Kant, 2003) and not according to virtue or character. Carter (1996) posited that moral deliberation is a critical aspect of integrity, Olson (1998) demonstrated the empirically that moral deliberation vis-à-vis integrity is distinct from the Kohlbergian concept of moral judgment. Thus, there is empirical evidence that moral judgment is distinct from integrity.

Kohlberg’s Model of Moral Reasoning

Lawrence Kohlberg’s (1969) six-stage model of moral development is a widely used approach to

examine variation in moral reasoning among individuals. The model represent a developmental hierarchy of underlying conceptual bases that people draw on when judging what is the morally right thing to do in a given situation. Kohlberg identified three levels and six stages in the process of ethical judgments. The first level is the Pre-conventional Level. At this point an individual is said to see things as how it is cascaded by his elderly as right or wrong. The sense of relativity to one's self interest would normally prevails at this stage. The second level is the Conventional Level, where reasoning is based from conformity of social norms. At this point an individual realizes that individuals may have different opinions. However, if each individual would keep an open mind and some degree of rationality, then individual differences can be minimized. The third level is the Post-conventional Level, where reasoning is based on universal ethical principles which is underpinned in the notion of justice.

Kohlberg's (1969) model has been used to provide a theoretical foundation for an understanding as to how managers approach different ethical dilemmas (e.g. McDonald & Pak 1996; Snell 1996; Weber & Green 1991). However, the model received some criticism in the literature (Snell 1996). First, it has been criticized for its preoccupation with justice. Some scholars argue that universal caring and love may be as worthy a force in ethical reasoning as justice (Snell, 1996). Second, it has been criticized for lacking logical connection to actual decision making because it was concerned with what 'ought to be done' and ignored 'what people will actually do'. Third, it was criticized for having a "Western" culture bias. Regardless of this criticism, Snell(1996) and McDonald & Pak (1996) found Kohlberg's six-stage model can be used to portray the ethical reasoning of Hong Kong Managers.

Methods

Sample and Data Collection

A total of 1200 questionnaires were distributed to junior and senior students in the fields of business, nursing, engineering, arts and sciences. 868 questionnaires were completed yielding an 88.0% response rate. 39.5% of the respondents were male and 60.5% were female. Respondents were distributed from different areas of discipline: 55.7% in business, 29.7% in nursing, 10.0% in arts, 0.08% in sciences, 0.30% in architecture and 0.10% in engineering. The respondents were predominantly Filipinos and Catholics.

Instrument

A self-administered questionnaire using moral dilemmas adapted from Kohlberg (1969) and

Reidenbach and Robin (1990) was used in this study. The three dilemmas were outlined as follows:

- § The first dilemma reflects on the morals, in which a Man with a dying wife stole a medicine to save his wife.
- § The second dilemma reflects on the behavior integrity. A car owner had repeated have to bring his car to the dealer for repairs and each time the dealer would make some adjustments. At the time the warranty period of the said vehicle come to an end, the dealer charges the customer for the full amount.
- § The third dilemma reflects on the principle of courage.

Data Analysis

Multidimensional scales that were redeveloped by Reidenbach & Robin (1990) will be used in the data analysis. This method follows the earlier procedures introduced by Nunnally (1967), Churchill (1979), and Campbell and Fiske (1959). A 33-item scale was initially developed (Beauchamp & Bowie, 1983; De George, 1986; Donaldson & Werhane, 1983; Hoffman & Moore, 1984) following five ethical theories: Justice Theory, Relativism, Deontology, Teleology-Egoism, and Teleology-Utilitarianism. Each moral philosophy has a conceptual core, but certain aspects of each philosophy may embrace similar terminologies. Reidenbach & Robin (1990) has streamlined the 33-item scale to 8-items by eliminate overlapping terms leaving those ideas and concepts which are central to the identified philosophies.

Dimension one - a broad-based moral equity dimension.

According to Reidenbach and Robin, Dimension one is the most complex of the three ethical dimensions. It is suggested that the dimension be broken down into four (4) items: Fair/ Unfair, Just/ Unjust, Acceptable/ Unacceptable to my family, and Morally/ Not morally right describes a broad-based, moral equity dimension. The use of the term moral reflects the meaning ascribed to it by Tom Beauchamp (1982, p.5)

In its broadest-based, and most familiar meaning morality is concerned with many forms of belief about right and wrong human conduct. There normative beliefs are expressed through such general terms as 'good,' 'bad,' 'virtuous,' 'praiseworthy,' 'right,' 'ought,' and 'blameworthy.'

This broad dimension is dominated by two items clearly associated with notions of the moral philosophy of justice: fair and just. In addition, it contains what has been classified as deontological item (morally right/ not morally right and a relativistic

concept (acceptable/ not acceptable to my family). There are however some questions as to how clearly deontological the notion of 'morally right/ not morally right' actually is in its everyday usage. Its classification as a deontological item comes from a more theoretical interpretation made by the judges and may not reflect its more popular meaning. Consequently, it may represent a broader based notion of good and bad and may depict a more ecumenical concept of ethics than is suggested by its deontological classification. The same argument might be made for the item 'acceptable to my family' which the judges classified as relativistic in a philosophical sense. Evidently, the respondents ascribed in a different sense to the item, incorporating it within the more fundamental notion of moral equity along with the ideas of fairness and justice.

Embedded in this dimension appears to be basic, almost fundamental decision rule for evaluating the moral content of business situations. Decisions are evaluated essentially in terms of their inherent fairness, justice, goodness and rightness. Moreover this dimension incorporates the idea of family acceptance. By extension, Redenbach and Robin suggest that this dimension relies heavily on lessons from our early training that we receive at home regarding fairness, right and wrong as communicated through childhood lessons of sharing, religious training, morals from fairy tales and fables.

Dimension two - a relativistic dimension.

Dimension two is comprised of two items: Traditionally acceptable/ Unacceptable and Culturally acceptable/ Unacceptable. This according to the judge' consensus categorization of concepts suggests a relativistic dimension. This dimension seems to be more concerned with the guidelines, requirements and parameters inherent in the social or cultural system than with the individual considerations. These items suggest that the social and cultural systems are important in helping us define our ethical beliefs. These beliefs are relativistic in the sense that beliefs are subject to the dictates of society. It would seem, however, that the social system parameters implied in this dimension go beyond a purely legal structure of society to include a traditional, historical, and culturally learned understanding of "how the game is played." By extension, it is suggested that this is a dimension that one acquires later in the development stages as the individual experiences adequate and sufficient social intercourse to develop greater understanding of cultural and traditional norms. Depending on the universality of this dimension, it may account for different ethical evaluation of business activities across cultures and subcultures. Trevino (1986) acknowledges the impact of culture on the

ethical behavior of managers. Her propositions are limited to organization rather than societal impacts but nonetheless define the relationship between culture and ethical behavior.

The relationship between one's social environment and the ethical evaluative process is made more manifest in the Hunt and Vitell Model (1986) which posits an indirect relationship between cultural influences and evaluative norms. The finding in this instance suggests that beliefs about what is culturally and traditionally acceptable play a more direct role in the evaluative process. Ferrell and Greham (1985) treat the social and cultural environment as exogenous in their model. The presence of this dimension within the evaluative structure of individuals would suggest at least a partial re-specification of their model concerning the role that the society and culture play in the ethical evaluative process. That is, society and culture both play a determinant role and an evaluative role.

Dimension three - a contractualism dimension.

Dimension three, is comprised of the items: Violates/ does not violate an unspoken promise and Violates/ does not violate an unwritten contract is purely a deontological dimension wherein notions of implied obligation, contract, duties and rules are present. This dimension resembles most closely the idea inherent in contractualism, most specifically the idea of a "social contract" that exists between business and most of the society. Most, if not all, business exchanges incorporate either implicit or explicit promises or contracts. Business exchanges involved a quid pro quo wherein one party is obliged to provide a product, service, employment, or perform some action in return for something of value. Individuals appear to take this idea of exchange one step further to include an ethics of exchange. This broadened view of exchange includes obligations which may go beyond a purely economic nature and include notions of fair play, truth telling duty, and rights. Violation of these implicit ideas would result in the condemnation of the exchange process or at least part of the process as unethical.

Results

The data for this particular study was generated from 1056 students from the Philippines and Taiwan. 869 are Filipinos, 175 Taiwanese, 3 Mainland Chinese, 3 Korean, 2 Vietnamese, 2 Malaysian, 1 Burmese and 1 South African. Data collected such as gender, age, year level, field of study, nationality and religion were recorded and were used to analyze vis-à-vis with Reidenbach and Robin's multi-dimensional scale.

The instrument specifically used for this study has a high alpha rating of 81%. The Moral Judgment Index (MJI) is computed at 4.79 and 4.31 respectively. These numbers indicate that there is a slight difference with the moral judgment level among Filipinos and Chinese respondents. Statistically speaking, having an F-value of 24.69 at ($P < 0.05$) level signals that there is a probable difference between the variables. Trevino (1986) acknowledges the impact of culture on the ethical behavior of managers. Hunt and Vitell Model (1986) posits an indirect relationship between cultural influences and evaluative norms. The findings here, suggest that beliefs about what is culturally and traditionally acceptable play a more direct role in the evaluative process.

Discussion

Can moral judgment provide reasons for action? Moral judgment can be seen in two ways. At one hand if moral judgments are to be evaluated, and genuine disagreements between people exist, it cannot be simply an expression of personal likes or dislikes. On the other hand, if moral judgments are to have some connection with behavior which we acknowledge that they do have, then they must be intimately related to a person's like or dislikes. Philosophers have concluded from this that although moral judgments are not simple expressions of likes or dislikes they are, ultimately, based on the individual's likes or dislikes.

However, this does not resolve the problem. If this were a correct account of the matter then in engaging in a moral dispute it would be like trying to persuade someone else to like the same things that what the others did. Wrestling with a moral problem would not be trying to get what was really right or wrong but only what was right and wrong with reference to something, which would mean, in the final analysis, trying to get at what one most liked and disliked. Moreover, moral philosophy could not concern itself with discussing what is right and wrong with the aim of coming to some sort of conclusion (since no conclusion would be possible), but with analyzing concepts and establishing the validity of the arguments. Indeed, many moral philosophers have seen the subject in this way and, perhaps as a consequence, have not seen moral philosophy as an important subject.

The unexamined assumption led to their being a problem of motivating behavior that accords with a moral judgment is this: it is only one's desires, one's likes and dislikes provide the individual with reasons for action. What can we say about this assumption? Certainly, likes and dislikes do provide reasons for action but equally so do moral considerations. It may be true that one might not have any particular desire to please someone yet the fact that he or she would

appreciate courteous behavior gives one a reason for being courteous; One may desire something which one can acquire only by lying and so cheat another person out of it, yet the fact that lying and cheating are wrong gives a reason not to lie and cheat.

The response to the suggestion that "my desires can conflict with what I think I ought to do may be to claim that in fact one has two competing desires." On the one hand one may have the desire to acquire whatever it is that one wants to acquire and on the other hand one has the desire to do what one thinks is morally right. Whether or not one lies and cheats will depend on which of these desires is stronger. What, however, can be the justification for this claim? The experience of choosing between what one wants to do and what one thinks "I ought to do" is not the same experience as choosing between two things one wants to do; to treat both as cases of choosing between desires obliterates an important distinction. Perhaps we imagine some law-like relationship between desires (or preferences) and behavior. However, if this is the case, then 'desire' (or preference) is being used in a technical sense and not in the sense that the word is normally understood - which means that the explanatory force of 'desire' or 'preference' is different.

The main connection, at this point, is that, in addition to likes and dislikes, which certainly give a reason for doing some things and not doing others, what is morally good or bad also provides reasons. There are similarities between moral evaluations (or judgments) and other evaluations: there are certain facts about, say action, or a type of action, which make it a good action rather than a bad one - for example, that a person is being hurt, being deprived of a possession or being lied to are all facts about an action which make it wrong. However, where moral evaluations differ from other evaluations is that the former case the existence of facts which make the action good or bad also provides me with a reason for doing or not doing it, irrespective of my likes or dislikes.

Actually, of course, things are not quite so simple as this. First, it is rather important to assume whether that moral judgment action is right or wrong. This assumption, that moral judgment is about actions, makes it easier to move to the conclusion that moral judgments provide reasons for actions. Yet there are other types of moral judgments where the link with actions is not nearly so direct, for example, judgment about a person's character. One might also include here judgments which involve actions that are heroic or saintly, in other words, actions which one can not reasonably expect of a normal person (including oneself). In case of judgment about character, there are reasons for actions but not reasons which apply to me.

Nonetheless, there is still a link between judgments and actions, even though the link is not so direct.

The second complication concerns the strength of the reason. For example, although lying, say, is wrong, there may be circumstances where it is excusable and possibly circumstances where it is required and where the opposite would be wrong.

Hence what we should say is that, in so far as the action results in someone being hurt or is an instance of someone being lied to, etc., it is wrong, even though there may be other respects in which it is right. Thus, we need to distinguish between an action's being right overall, when everything is taken into account.

Tables

Wholeness	Authenticity	Word/ Action Consistency	Consistency in Adversity
Badaracco and Ellsworth (1992)	Cox et. al. (2003)	Bews and Rossouw (2002)	Duska (2005)
Koehn (2005)	Howell and Avolio (1995)	Kirkpatrick and Locke (1991)	Mc Fall (1987)
Lowe et al. (2004)	Peterson and Seligman (2004)	Paine (2005)	Paine (2005)
Trevino et.al. (2000)	Koehn (2005)	Simons (2002, 1999)	Posner (2001)
Worden (2003)	Lowe et al. (2004) Morisson (2001) Posner (2001) Yuki and Van Fleet (1992)	Tracey and Hinkin (1994) Worden (2003)	Worden (2003)

Table 1. Palanski' s Summary of Integrity Usage in Scholarly Literature

Level and Stage	Description
Level I. Pre-conventional Level	
<i>Level I/ Stage 1</i> Obedience	Whatever rewarded is good; Whatever punished is bad.
<i>Level I/ Stage 2</i> Instrumental Egoism and Simple Exchange	I'll do something good to you if you do something good to me. Fairness means treating everyone the same.
Level II. Conventional Level	
<i>Level II/ Stage 3</i> Personal Concordance	Good is conformity to a stereotype of "good" people to peer approval.
<i>Level II/ Stage 4</i> Law and Duty to the Social Order	Good is defined by the laws of society, by doing one's duty. A law should be obeyed even if it is not fair.
Level III. Post-conventional Level	
<i>Level III/ Stage 5</i> Societal Consensus	Good is understood in terms of abstract principles that the society agreed upon. An unfair law ought to be changed.
<i>Level III/ Stage 6</i> Universal Ethical Principles	Good is understood in terms of abstract principles whether or not societies agree with them. An emphasis on human rights.

Table 2. Kohlberg Six Stage Model of Moral Reasoning

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <i>Male</i>	417	39.5	39.5	39.5
<i>Female</i>	639	60.5	60.5	100.0
Total	1056	100.0	100.0	

Table 3. Respondents Profile by Gender.

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <i>Arts</i>	106	10.0	10.0	10.0
<i>Sciences</i>	8	.8	.8	10.8
<i>Architecture</i>	1	.1	.1	10.9
<i>Fine Arts</i>	3	.3	.3	11.2
<i>Business</i>	588	55.7	55.7	66.9
<i>Engineering</i>	36	3.4	3.4	70.3
<i>Nursing</i>	314	29.7	29.7	100.0
Total	1056	100.0	100.0	

Table 4. Respondents Profile by Field of Study.

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <i>Filipinos</i>	869	82.3	82.3	82.3
<i>Taiwanese</i>	175	16.6	16.6	98.9
<i>Chinese (Mainland)</i>	3	.3	.3	99.1
<i>Korean</i>	3	.3	.3	99.4
<i>Vietnamese</i>	2	.2	.2	99.6
<i>Malaysian</i>	2	.2	.2	99.8
<i>Burmese</i>	1	.1	.1	99.9
<i>South African</i>	1	.1	.1	100.0
Total	1056	100.0	100.0	

Table 5. Respondents Profile by Nationality.

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid <i>Catholics</i>	759	71.9	71.9	71.9
<i>Protestants</i>	111	10.5	10.5	82.4
<i>Buddhist</i>	30	2.8	2.8	85.2
<i>Taoist</i>	44	4.2	4.2	89.4
<i>Others</i>	5	.5	.5	89.9
<i>Atheists</i>	107	10.1	10.1	100.0
Total	1056	100.0	100.0	

Table 6. Respondents Profile by Religion.

Construct I: The Broad-based Moral Equity Construct	
§	Just/Unjust
§	Fair/ Unfair
§	Morally Right/Not Morally Right
§	Acceptable/ Not Acceptable to My Family
Construct II: The Relativist Construct	
§	Culturally Acceptable/ Not Acceptable
§	Traditionally Acceptable/ Not Acceptable

Construct III: The Social Contract Construct
 § Violates/ Does Not Violate An Unwritten Contract
 § Violates/ Does Not Violate An Unspoken Promise

Table 7. Reidenbach and Robin’s Multidimensional Ethic Scale

Cronbach's Alpha	Cronbach's Alpha Based on Standardized Items	N of Items
.808	.807	6

Table 8. Reliability Test on Reidenbach and Robin’s Multidimensional Scale.

	Sum of Squares	Df	Mean Square	F	Sig
Between People	9330.605	1055	8.844	82.313	.000
Within People	698.562	5	139.712		
Between Items	8953.438	5275	1.697		
Residual	9652.000	5280	1.828		
Total	18982.605	6335	2.996		

Grand Mean = 4.70

Table 9. ANOVA on Reidenbach and Robin’s Multidimensional Scale.

Ethnic Group	N	Mean	Std. Deviation	Std. Error Mean
MJ <i>Filipinos</i>	869	4.7875	1.21297	.04115
HD <i>Chinese</i>	187	4.3066	1.14164	.08349

Table 10. ANOVA on Reidenbach and Robin’s Multidimensional Scale.

	<i>Levene’s Test for Equality of Variances</i>		<i>t-test for Equality of Means</i>						
	F	Sig	t	Df	Sig (2-tailed)	Mean Difference	Std Error Difference	95% Confidence Interval of the Difference	
EVA	1.784	.182	4.968	1054	.000	.48090	.09679	.29098	.67082
EVNA			5.167	283.75	.000	.48090	.09307	.29770	.66410

Table 11. ANOVA on Reidenbach and Robin’s Multidimensional Scale

Ethnic Group	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Upper Bound	Lower Bound		
1	869	4.7875	1.21297	.04115	4.7067	4.8683	1.00	7.00
2	187	4.3066	1.4164	.08349	4.1419	4.4713	1.00	7.00
Total	1056	4.7023	1.21410	.03736	4.6290	4.7756	1.00	7.00

Table 12. ANOVA Descriptive on the Comparative Moral Judgment Level Among Asian Students.

MJHD	Sum of Squares	Df	Mean Square	F	Sig.
Between Groups	35.588	1	35.588	24.686	.000
Within Groups	1519.513	1054	1.442		
Total	1555.101	1055			

Table 13. ANOVA for Moral Judgment Level Among Asian Students.

Reference

- Audi, R. and Murphy, PE (2006), The many faces of Integrity. *Business Ethics Quarterly*, Vol.16, pp. 3-21.
- Beauchamp, TL & Bowie NE (1983), *Ethical Theory and Business*, 2nd ed., Prentice Hall Book Company, New York.
- Becker, TE (1988), Integrity in Organizations: Beyond Honesty and Conscientiousness. *Academy of Management Review*, Vol.23, pp. 154-161.
- Campbell, DT & Fiske, DW (1959), "Convergent and Discriminant Validation by the Multi-trait-multi-method Matrix". *Psychological Bulletin*, Vol. 56, pp. 81-105.
- Carter, SL (1996), *Integrity*. Harper Collins, New York.
- Churchill, GA (1979), "A Paradigm for Developing Better Measures of Marketing Constructs". *Journal of Marketing Research*, Vol. 16, pp. 64-73.
- De George, RR (1986), *Business Ethics*, 2nd ed., Mc Millan Publishing Company, New York
- Donaldson, T & Werhane, PH (1983), *Ethical Issues in Business*, 2nd ed., Prentice Hall, Inc., Englewood Cliffs, N.J.
- Ferrel, OC and Gresham LG (1985), "A Contingency Framework for Understanding Ethical Decision Making in Marketing". *Journal of Marketing*, Vol. 49, pp. 87-96.
- Hoofman, WM & Moore, JM (1984), *Business Ethics: Readings and Cases in Corporate Morality* Mc Graw-Hill Book Company, New York.
- Hunt, S and Vitell, S (1986), "A General Theory of Marketing Ethics". *Journal of Macromarketing*, Vol. 6, pp 5-16.
- Kohlberg, L. (1958), "Kohlberg's Stages of Moral Development", In WC Crain ed., *Theories of Development*, Prentice Hall, NY.
- Kohlberg, L. (1964), "Development of Moral Character and Moral Ideology", *Review of Child Development Research*, LW Hoffman ed., Russel Sage Foundation, N.Y.
- Kohlberg, L. (1969), "Stage and Sequence: The cognitive development approach to socialization", In Goslin DA ed., *Handbook of Socialization Theory and Research*, Rand Mc Nally, Chicago, pp. 347-480.
- Kohlberg, L. (1976), "Moral Stages and Moralization: The Cognitive Development Approach", in *Moral Development and Behavior: Theory Research and Social Issues*, Thomas Lickona ed., Holt Rinchart and Winston, N.Y.
- Kohlberg, L. and Hersh, R. (1977), "Moral Development: A Review of Theory", *Theory into Practice*, 16(2), pp. 53-59.
- McDonald GM & Pak PC (1996), "It's All Fair in Love, War and Business: Cognitive Philosophies in Ethical Decision Making. *Journal of Business Ethics*, Vol. 15, pp. 973-996.
- Mills, JS (2003), *Utilitarianism*. In *Classics of Philosophy* ed. L. Pojman. (2nd ed.), pp. 944-975. Oxford University Press, New York.
- Nunnally, JC (1967), *Psychometric Methods* (Mc Graw-Hill Book Company, New York.
- Olson, LM (1998), *The Assessment of Moral Integrity Among Adolescents and Adults*. Unpublished Dissertation, University of Wisconsin - Madison.
- Palanski, ME and Yammarino, FJ (2007), Integrity and Leadership: Clearing the Conceptual Confusion. *European Management Journal* 25(3), pp 171-184.
- Parry, KW and Proctor-Thomson, SB (2002), Perceived Integrity of Transformational Leaders in Organizational Settings. *Journal of Business Ethics*, Vol. 35, pp. 75-96.
- Reidenbach, R.E.(1990), "Toward the Development of Multidimensional Scale for Improving Evaluations of Business Ethics". *Journal of Business Ethics*, 9(8), pp 639-653.
- Rest, J., Narvaez, D., Bebeau, MJ, and Thoma, SJ (1999), Post Conventional Moral Thinking, *Lawrence Erlbaum Associates*, Mahwah, NJ.
- Snell RS (1996), "Complementing Kohlberg: Mapping the Ethical Reasoning Used by Managers for Their Own Dilemma Cases". *Human Relations*, 49(1), pp. 23-49.

Trevino, LK (1986), "Ethical Decision Making in Organizations: A Person-situation Interactionist Model". *Academy of Management Review* 11, pp. 610-617.

Weber J & Green S (1991), Principled Moral Reasoning: Is it a Viable Approach to Promote Ethical Integrity?. *Journal of Business Ethics*, 10(5), pp. 325-333.

3/22/2011