

Climbing the Corporate Ladder to Moral Dissonance

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Abstract

Factors involved in the decision making process in the corporate setting can often be attributed to variables that are based on moral principles. Deviations from these principles are commonly associated with individuals in higher levels of employment. This research is designed to test whether a correlation exists between moral indifference in deciphering business transactions and the level of employment. It is hypothesized that higher level employees would be more inclined to deemphasize ethical and moral factors within a business decision. The study utilized a questionnaire, which was administered to 101 participants. Levels of employment and incentives were classified as being deontological ethics, teleological ethics, religious, or morally dissonant. Data was then examined via the use of a two factor T-test with equal variance. The results indicate $\alpha = 0.05$ P-values across teleological, religion and moral dissonance showed significant effects; p-values at 0.008 (teleological), 0.001 (religion), 0.024 (moral dissonance); The P-value of the deontological dimension was 0.59; showing no significance. These results suggest that moral dissonance can be a consequence of higher level employment positions; though it is suggested that further research be done considering study's limitations.

Keywords: Deontological, ethics, teleological, moral dissonance, religion, business decisions

Climbing the Corporate Ladder to Moral Dissonance

It is intrinsic to human nature, the desire to achieve self-actualization and the need to reconcile disparities between an individual's moral values and the act of making ethically just decisions. For business professionals the mediums for which to achieve self-actualization are found through the *love of money (LOM)*, *power*, and *status*. The many different choices individuals are faced with can be plagued with conflicting ideals, where decisions may be influenced by personal beliefs, moral obligations and business ethics. Despite the origin of the decision, when it comes to acting upon these choices, it is unclear as to how heavily one's moral obligations are compromised within a business setting. This paper aims to clarify how moral values can affect the process of making business decisions within an organization.

Defining Moral Values

At its most basic stage, moral values are the clear distinction between right-wrong and good -evil. Elizabeth D. Scott's (2000) defines values as those that are aimed at self – preservation and that are worth having (Bond, 1983). These values are said to be important in underlying individual normal behavioral modes and require some degree of commitment (Barrett, 1961). The aforementioned values are enduring beliefs that dictate individual's codes of conduct and may be isolated within the confines of our personal realms or pervasive through all aspects of life (Rokeach, 1973). In the world of business, Scotts (2000) references the suggestions of Simon (1976), who introduces the concept of *hierarchy of values* which explains that there is always a higher value toward, which a lower value is merely a means; this suggest that the basis of an individual's morality can change based upon the need or desire to obtain a particular outcome, be it with regard to the Love of Money (LOM), Power and/ or status. Consequently, it is essential to understand that human beings have different perspectives and standards of moral values; and therefore understand the implications of these moral values within the scope of business decision making process.

Considering that there exists a *hierarchy of values* (Scott, 2000; Simon, 1976), in the world of business, it is important to assess the degree to which individuals display assignment of values and the extent to which they designate urgency to those values over others when making decisions (Scott, 2000; Cochran, 1986). Seemingly, this prioritization of values is dependent on personal dogma. The strength of these moral values can be fickle in situations where one's personal dogmas are in question, therefore causing a discrepancy within the individual's belief (Smith and Dubbink, 2011). The idea that an individual's moral principles can be faced with dilemmas that questions their preconceptions is not far-fetched. These types of situations often arise in instances where right-wrong can become entangled when the circumstance draws about sympathy as a result of situational factors. For instance, a woman who is pregnant and is without health insurance decides to falsify her health insurance documents, in order to ensure that she receives proper health care for the well-being of her unborn child. Though generally this situation is deemed to be morally unethical because of the belief that one should not steal, given the implication of this situation one may not consider it as unethical. However, the same principle can be seen as unethical is situations such as stealing money from an employee's pay check for

personal gain due to its social, moral and unjustifiable implications. The normal weight that moral principles carry when making decisions, are dependent on the complexity of the moral mediators that are present in those particular situations” (Smith and Dubbink, 2011).

In Kohlberg’s (1958, 1969) stage-sequence model it is described that there is a hierarchical series of three qualitatively different levels of moral reasoning; pre-conventional level, conventional moral reasoning level, and post-conventional level (Jeffery et.al, 2004).

The pre-conventional level occurs, when an individual’s moral motives are fixated on the self and the ramifications of one’s actions; for instance, a child who has been taught to behave honestly through negative reinforcement, when presented with the opportunity to lie, will be discouraged to do so, as the fear of receiving the negative reinforcement, lingers in their subconscious (Jeffery et.al, 2004; Kohlberg, 1958, 1969). The conventional moral reasoning level is composed of rule-based behaviors set by the general public’s preconceptions of morality and societal norms; such as refraining from lying, stealing, cheating, or intentionally hurting others (Jeffery et.al, 2004; Kohlberg, 1958, 1969). The post-conventional level or principled reasoning is when personal principles or values are held in one’s consciousness and therefore do not necessarily follow societal norms, such as the pregnant women who falsified health insurance documents for her personal well-being and that of her unborn child (Jeffery et.al, 2004; Kohlberg, 1958, 1969). It is clear, that moral values and the in which one goes about making decisions can be altered dependent on the situation at hand. Whether the decision to make morally sound judgments is at the *pre-conventional level* or the *post-conventional level*, one can gather that, moral values have many facets and are different dependent on the person. An individual’s behavioral norms are greatly influenced by the moral values he/she holds as important (Nonis and Swift, 2011; Rokeach, 1973).

Research states that “the concept of professional ethics... is a concept that implies a reasoning capability that permits the individual to render judgment unaltered by self-interest that could impair his or her professional responsibility” (Ponemon, Gabhart, 1993). Moral values help formulate the foundation for ethical behaviors and can be further divided into either individual and/ or organizational levels of ethics (Elango, Paul, Kundu, & Paudel, 2010).

Defining Ethics at the Organizational Level

In todays, business world the lack of job availability, due to the current economic downfall, has created urgency for ethical principles within an organization. Having solid ethical principles can be viewed as advantageous for a company’s future success and therefore advantages for the interested job candidate. Oumli’s and Balloun’s (2008) research argues that the ability of managers to incorporate ethical principles into their organizational culture is the key element to successfully integrating cultural norms and ethical marketing programs, whereby the organization influences the individual’s decision making process in ethical situations (Singhapakdi et al. ,1999). These organizational influences, such as ethics trainings, missions statements etc., are created in order to help deviate individuals from making unethical decisions.

Sethi and Sama (1998) defined business ethics by dividing ethics into two subgroups: teleological and deontological terms (Sethi and Sama, 1998; Donaldson and Werhane, 1996; Solomon, 1992).

Teleological ethical theory is based on the idea of making right moral decisions by fully understanding the repercussions that may come from the decisions made. If the outcomes of our choices procure good results, then it is then said to be in accordance with but, consequently, acting morally. If the choices have led to negative results, then it is classified as acting immorally. Teleological ethical theory not only involves understanding the consequence of one's individual actions, but how these actions affect others (Sethi and Sama, 1998; Donaldson and Werhane, 1996; Solomon, 1992). Reverting back to the previous example of the pregnant woman falsifying health insurance documents to ensure her personal well-being and that of her unborn child; it would be considered teleologically moral if she would also take under account how her actions could affect those around her and outside of her.

Deontological ethical theory is based on the idea that moral values conform to an individual's self-principles. When understanding deontological theory it is important to comprehend the self-principles one adheres to when making decisions and what acceptable standards exist when the choice is being made. These *standards* can vary depending on the choice and the situation. In the examples aforementioned, one can clearly see how decisions and self-principles can be circumstantial. When these standards are followed in the manner in which is expected, then it is said to be of moral behavior. Furthermore, when the standards for choices are not followed in the appropriate manner, it is said to be of immoral behavior (Sethi and Sama, 1998 ; Donaldson and Werhane, 1996; Solomon, 1992). The idea of deontological ethics, different to that of teleological ethics, is seen as an *obligation* or *duty* to follow the rules. This type of ethics is based on the adherence of the rules. For instance, following a company's policy of not taking personal phone calls during working hours is considered deontologically ethical because choosing to follow the rules is a moral obligation that one has chosen to follow and therefore is considered to be of moral behavior; however, if one chooses the latter than it is said to be of immoral behavior.

In the study conducted by Herron and Gilbert (2004), the researchers "agree that ethical decisions are affected by the decision maker's level of moral development, awareness of relevant professional standards, and the interaction between issue characteristics and person characteristics" (Wright, Cullinan, and Blin, 1997). Within an organization, it is important to understand the manner in which individuals go about making ethical business decisions. The gravity of these understandings can be the determining factor for the future success of the organization (Woiceshyn, 2011). For instance, making ethical decisions can be a determinant of a company's future success, when the implications of the decisions made are based on immoral standards such as profitability, personal gain, and moral justification. Societal demands for increases of ethical values and comprehensive business strategies have grown significantly at the independent business level, as well as, at the international business level (Kujala et al.,2010). Kujala's et.al (2010) research explains that the individuals who make critical decisions in

companies, such as managers, play a significant role in modeling the ethical culture of the organization (Paine,1997).

Interplay between an individual's teleological and deontological ideals can occur in the face of organizational ethical practices that can both challenge and influence previously held religious beliefs. These models are further evaluated at the individual level by employees against preconceptions of spirituality/religion versus organizational ethical practices.

Defining Religion

When considering ethical implications it is vital to understand that these individuals, who often define their ethical principles as a derivative of their religious beliefs, will exhibit a degree of confidence in their organization that is based upon the resemblance of company policies/ethics to individual principles. Borstorff and Arlington (2011) research states that 95 percent of the national population believes in God or a universal spirit, and 90 percent say that religion is important, based on the national Gallup Poll (Ball and Haque,2003; Henle and Holger, 2004). Recent trends have indicated a shift toward the emphasis of religious importance that plays within the work place, with a common trend moving towards an increase incorporation of religious ideals (Borstorff and Arlington, 2011). It should then be expected, when incorporating a more "religion-centric" methodology of conducting business, that difficulty in management would arise, such as disagreements within religious beliefs, moral values and perceptions.

In essence, religion can be defined as the set of principles to which an individual adheres to, based up on the dogmatic beliefs in a higher being or supernatural god(s), and sets as day to day decrees. Borstorff and Arlington (2011) explains that religion is often understood as an established field, determined by generalized dogmas and doctrines, in which the current and eternal destiny of human beings is determined. Moreover, religion shows human beings how to conduct themselves as individuals, in relation to other and toward God or some transcending being. Religion can also be defined as the moral structure to gain understanding, inspiration and codes of conducts which are provided by a set of philosophies, doctrines, and moral values (Borstorff and Arlington, 2011; King, 2000).

Individuals who maintain a strong degree of religious integrity may incorporate these values within the workplace and integrate them when making business decisions. Taking note of recent trends towards religious emphasis, this can have a positive effect on employee confidence and trust within an organization and it important when identifying potential job candidates (Borstorff and Arlington, 2011; Rhodes, 2003). For some individuals however, religion remains within the confines of one's personal life. Studies have suggested that deemphasizing religion/ethics within the work place can hinder employee trust and/or confidence in their employer (Borstorff and Arlington, 2011; Rhodes, 2003). Depending on one's ability to make decision ethically, religious values may impact an organizations motivation and determine future organizational choices; as result the choices made the longevity of an organizational can either increase or decrease (Duffy et.al, 2010). Moral dissonance may result as a product of both peer pressure and the need to maintain job security within the organization.

Defining Moral Dissonance

The word dissonance describes a discrepancy between two ideas, attitudes, or beliefs that a person holds. This discrepancy occurs when the two thoughts are inconsistent with each other (Lowell, 2012; Aronson, 1995). When some is said to have moral dissonance, it is when one's individual beliefs are inconsistent with the actions they are actually portraying. For instance, a pregnant woman, who believes that it is wrong to steal but falsifies health insurance documents (which is stealing) in order to ensure her personal well-being, and that of her unborn child. The fact that she believes stealing is wrong but is acting in a manner in which is inconsistent to her beliefs is what moral dissonance is about.

Within an organization both upper level and lower level employees are faced with various daily decisions. In making organizational decisions, employees may experience moral dissonance due to insufficient facts on the topic at hand. According to Lowell's (2012) research on moral dissonance, evidence has suggested the ensuing moral dissonance and corrupt behaviors displayed by management lead to a decrease in job satisfaction (Viswesvaran and Deshpande, 1996).

Moral dissonance may occur within an organization, when the ethical culture of the organization is primarily based on the love of money, power and status. Management must strive to develop an organizational culture that encourages and recognizes integrity (Ghosh, 2008). Research suggests that management must set the bar to incorporate a moral compass within an organization (Business weekly, 2002; Jackson 2000; Verkerk et al, 2001). Decision making in the business world, is experienced in all levels of employment. Some decisions are futile to the organization, while others do not carry as much weight. It is important to consider the different levels of employment, when deciding how an organizational decision is made. For lower level of employment decisions may not carry as much weight as that of a higher level of employment.

Theory and Hypotheses

The purpose of this paper is to determine which motivators play a significant factor when making business decisions in different levels of employment. "When individuals operate as agents within an organization, their behavior and decision-making processes are influenced by organizational factors, organizational situations, and their individual attributes" (Ghosh, 2008; Hunt and Vitell, 1986; Thomas, 1992; Ferrell and Gresham, 1989; Ghosh, 2000). It is hypothesized that as an individual climbs the corporate ladder, their moral values become compromised.

This paper will examine the relationship between how individuals make business decisions at the teleological stage, the deontological stage, the religious stage and the stage of moral dissonance and those decisions are affected by different levels of employment. The researcher will be measuring these four stages across lower and upper levels of employment. The researcher selected these four variables in order to determine if in fact the love of money, power and status affect one's ability to make morally ethical decisions, while climbing positions in an organization. Teleological and Deontological questions were defined in order to see if moral beliefs are strongly held at the expense of others or the self. Religion was also selected, in order to determine if individuals at the lower levels have more religious influences, when making decisions, than someone who is in a higher position. The researcher refers to moral dissonance or moral apathy

as someone who may or may not have ethical influences and may be swayed by the love of money, power and status. This two was selected in order prove how ethically corrupt someone can be when they are in a position of power. Furthermore, this study is important to help individuals understand that by improving an organizations ethics, they can also improve the longevity of an organization. This study consisted of two independent variables and four dependent variables. The independent variables for this study consist of lower level employment and higher level employment. The dependent variables for this study consist of the four dimensions in which motivate business decision making; Teleological Ethical Theory, Deontological Ethical Theory, Religion and Moral Dissonance. In the *2012 National Business Ethics Survey of Fortune 500 Company Employees*, it states that “sixteen percent of workers at Fortune 500 companies felt that others pressured them to compromise standards in their job, compared to thirteen percent at all companies in the United Sates” Moral dissonance was reported at a soaring high with management misconduct at 89%, where management commitment was weakest (NBES,2012). According to the *2012 National Business Ethics Survey of Fortune 500 Company Employees*, there are over 14 types of misconduct in the work place including: lying to clients or companies, abusive behavior, discrimination, stealing, conflict of interest, falsifying reports, breaching employee privacy, etc. “ Flush times seem to encourage greater risk-taking. Employees may cut corners to maximize the gains possible in a strong economy and companies shift their focus to acquisition or other high growth strategies that can divert attention from compliance and ethics standards” (NBES,2012).

Methods

Participants

A total of 101 participants from a large convenient sample of individuals represent different countries participated in this study. The demographics within this study consisted of sex (41 males, 60 female), level of employment (lower level employees and higher level employees) and age group (ages 18 and older). 50 participants were lower level employees (Entry Level - Clerical/Receptionist and Middle Level- Assistant) and 51 participants were higher level employees (Upper Management and Senior Executive CEO/President). The individuals within this research study were selected on a voluntary basis.

Apparatus/Materials

Moral values were measured using a self-developed questionnaire. Following a socio-demographic section in the beginning of the survey, participants were presented with a 15- item questionnaire. The questionnaire was comprised of four dimensions: Teleological Ethical Theory, Deontological Ethical Theory, Religiosity, and Moral Dissonance (see Appendix A). Each dimension measured the different factors that contribute to the business decision making processes. The survey employed a 5-point Likert scale with responses ranging from “*Strongly Disagree*” to “*Strongly Agree*”. The survey was divided into the survey questions into the dimensions aforementioned. Since the questionnaire consisted of 15 non-demographical questions, the division of questions resulted in four item’s based on deontological ethical theories, four based moral dissonance questions, four based questions based on religion, and

three based on questions. Survey Monkey assisted in the design and development of this questionnaire.

Procedure

When conducting this research, the Surveys were accessed through a link sent to the participant via various social media such as email, social media's and text messages. Participants were given specific instructions and brief a summary of the research contents. Participants were able to contact researcher via email, on an as needed bases. Once the surveys were completed and returned to the researcher, the data was then analyzed using a computer program; Microsoft Excel. The independent variables for this study consist of lower level employment and higher level employment. The dependent variables for this study consist of the four dimensions in which motivate business decision making; Teleological Ethical Theory, Deontological Ethical Theory, Religion and Moral Dissonance.

Results

A total of 101 participants, representing the different gender, in different age groups and levels of employment participated in this study. Appendix C provides some descriptions about the participants. Four different two-tailed t-tests were conducted in order to compare the levels of employment to each dimension in which motivates decision making. Testing between the deontological ethical theory and the levels of employment indicated no significant differences under a two-tailed test. Lower level of employment had a $\mu=13.22$ and a standard deviation of 2.77. Higher level of employment had a $\mu= 12.96$ and a standard deviation of 2.13. When comparing the sums of the answers the lower level employees gave for the deontological ethical theory to that of higher levels of employment, the t-statistic resulted in 0.526 at the critical region of 1.98 and a P-value of 0.59; therefore, showing that when it comes to deontological ethics, there is no significant difference between individuals in lower levels of employment and individuals in higher levels of employment (*See Table 1.1*)

The second, results indicated that there was a significant difference when looking at levels of employment and the teleological ethical theory dimension. Lower levels of employment had a $\mu= 9.42$ and a standard deviation of 2.22. Higher levels of employment had a $\mu= 8.33$ and a standard deviation of 1.86. When comparing the sums of the answers the lower level employees gave for the teleological ethical theory to that of higher levels of employment, the t-statistic resulted in 2.66 at the critical region of 1.98 and a P-value of 0.008; therefore, showing that when it comes to teleological ethics, there is a difference between how individuals in lower levels of employment and individuals in higher levels of employment make ethical business decisions, with a significance by chance at 0.008 (*See Table 1.2*). The same was true for the dimension of religion.

The third, findings indicated that there was a significant difference between looking at levels of employment and the religion dimension. Lower levels of employment had a $\mu= 12.86$ and a standard deviation of 3.60. Higher levels of employment had a $\mu= 10.62$ and a standard deviation of 3.00. When comparing the sums of the answers the lower level employees gave for the religion dimension to that of higher levels of employment, the t-statistic resulted in 3.33 at the critical region of 1.98 and a P-value of 0.001; therefore, showing that when it comes to religion,

individuals in lower levels of employment make business decision that are influenced by their religious belief, more so than individuals in higher levels of employment (*See Table 1.3*)

The final two-tailed test that was conducted demonstrated the different levels of employment and their responses to the questions that described moral dissonance. Lower levels of employment had a $\mu = 12.34$ and a standard deviation of 3.43. Higher levels of employment had a $\mu = 13.84$ and a standard deviation of 3.19. When comparing the sums of the answers the lower level employees gave for the moral dissonance dimension to that of higher levels of employment, the t-statistic resulted in -2.27 at the critical region of -1.98 and a P-value of 0.024; therefore, showing that when it comes to moral dissonance, individuals in higher levels of employment make business decision based on factors motivated by various outside of moral valor (*See Table 1.4*).

Table 1.1 [Data represents Deontological Ethics for both Lower and Upper Level Employees]

Deontological t-Test: Two-Sample Assuming Equal Variances		
	<i>Lower</i>	<i>Upper</i>
Mean	13.22	12.96078
Variance	7.72612245	4.558431
Observations	50	51
Pooled Variance	6.12627847	
Hypothesized Mean Difference	0	
df	99	
t Stat	0.52622602	
P(T<=t) one-tail	0.29995405	
t Critical one-tail	1.66039116	
P(T<=t) two-tail	0.5999081	
t Critical two-tail	1.98421695	
STD:	2.77959034	2.135048
Effect Size	0.12141	
Fail to Reject Ho: No Significant Value at:		
T-Stat:	0.526	
Significances by chance is at:	0.59	

Table 1.2 [Data represents Teleological Ethics for both Lower and Upper Level Employees]

Teleological t-Test: Two-Sample Assuming Equal Variances		
	Lower	Upper
Mean	9.42	8.333333
Variance	4.942449	3.466667
Observations	50	51
Pooled Variance	4.197104	
Hypothesized Mean Difference	0	
df	99	
t Stat	2.665207	
P(T<=t) one-tail	0.004493	
t Critical one-tail	1.660391	
P(T<=t) two-tail	0.008986	
t Critical two-tail	1.984217	
STD:	2.223162	1.861899
Effect Size	0.490293	0.585424
Reject Ho: Significant Value at:		
T-Stat:	2.66	
Significances by chance is at:	0.008	

Table 1.3 [Data represents Religion for both Lower and Upper Level Employees]

Religion t-Test: Two-Sample Assuming Equal Variances		
	Lower	Upper
Mean	12.86	10.62745098
Variance	13.63306122	9.038431373
Observations	50	51
Pooled Variance	11.3125411	
Hypothesized Mean Difference	0	
df	99	
t Stat	3.335264813	
P(T<=t) one-tail	0.000600247	
t Critical one-tail	1.660391156	
P(T<=t) two-tail	0.001200494	
t Critical two-tail	1.984216952	
STD:	3.692297554	3.006398405
Effect Size		0.745077564
Reject Ho: Significant Value at:		
T-Stat:	3.33	

| Significances by chance is at:

0.001

Table 1.4. [Data represents Moral Dissonance for both Lower and Upper Level Employees]

Moral Dissonance (T-Test: Two-Sample Assuming Equal Variances)		
	<i>Lower</i>	<i>Upper</i>
Mean	12.34	13.84313725
Variance	11.78	10.21490196
Observations	50	51
Pooled Variance	10.98954644	
Hypothesized Mean Difference	0	
df	99	
t Stat	2.278338021	
P(T<=t) one-tail	0.012427655	
t Critical one-tail	1.660391156	
P(T<=t) two-tail	0.024855309	
t Critical two-tail	1.984216952	
STD:	3.43220046	3.196076026
Effect Size		0.470307102
Reject Ho: Significant Value at:		
T-Stat:	-2.27	
Significances by chance is at:	0.024	

Discussion

This study revealed that different factors play a role in the business decision making process. When comparing the results of the deontological ethics questions to the different levels of management, there were no significant finds. This infers that whether an individual is an entry level employee or a business executive, the factors that motivate them in making ethical business decisions, are not based on the self-principles one adheres to and what acceptable standards exist when the choice is measured. Inferences made based on the results imply that, individual's make decisions based on other factors such as their religiosity and teleological ethics in which an individual's puts the well-being of the masses in front of their own intrinsic principles. It was hypothesized that as one moves up the corporate ladder their moral values change, causing moral dissonance when making ethical business decisions. The study revealed that the results were in favor of the researcher's hypothesis. The result of this study, infer that those in higher levels of employment make decision based on factors other than moral values. It is believed by the researcher, that those in higher levels of employment become morally complacent as they move up the corporate ladder. This study can help future organizations determine the level of ethic awareness needed within their organizations.

Limitations

This study was carried out with a survey research method which made it possible for the researcher to test different levels of management against, four motivator for making business decisions. However, the survey used has not yet been validated; therefore, the validity of the questions may cause variance amongst the scores. Ethics research is a sensitive topic and the validity of the findings should be questioned further. Additional research is needed about the different factors that influence ethical business decision making and how, it affect level of employment. The answers provided were confidential and anonymous to promote honesty and minimize bias. The results show that the level of employment does create moral dissonance. Furthermore, as this study concentrates on comparing higher levels of employment to moral compliance, the exact reason behind this decrease in morality is unknown.

Conclusion

The world of business can be complex. The day-to-day decisions that need to be made within an organization; whether at the entry level or executive level, are filled with ethical and moral dilemmas. This study makes an important contribution, in that recognizing the moral dissonance of organizational leaders can help to create awareness and furthermore promote the implementation of preventative ethic programs to help increase moral ethics in organizations. These preventative ethic programs can help to create stable work environments, reduce risk of misconduct and in essence, increase company longevity.

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