Dayalbagh Educational Institute (Deemed University)
Master of Arts, Theology 2018-19

Towards the Development of an Integrated Ethical Decision Making Model

With focus on business leadership decisions in a VUCA world

(In partial fulfilment of requirements for MA Theology)

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Introduction

Decisions and choices are the basis of man's life. On a daily basis, we have to make decisions, ranging from what to eat for breakfast, how to execute our work, to greater, deeper questions such as, what we want to be the end goal of our life and our contribution to society.

In making any decision of some weight or consequence, we rely on the social conventions of our society, our education and knowledge, and our inner moral compass.

In order to make effective and morally correct decisions, it becomes important for us to consider ethics or moral philosophy on which we can rely. This especially becomes important in the greater questions of civilization, higher order human behavior and justice.

In these matters, we turn to the scholars of moral philosophy and ethics to provide guidance, namely Plato (Virtuous), Bentham (Consequential), Kant (Deontological) or to religious doctrine (Judaism, Christianity, Buddhism and the like).

With the deluge of data and the pace of decision making required in today's world, it makes good sense, to use the latest tools and techniques to achieve a better understanding of the moral basis for our actions. This is particularly true in the context of an unprecedentedly global and connected business world, where leadership decisions are increasingly complex and the outcomes are difficult to predict.

This paper provides a description of the research effort to develop an ethical decision making (EDM) model to provide guidance on correct moral and ethical action in the context of strategic business leadership in a VUCA (Volatile, Uncertain, Complex and Ambiguous) world. We consider normative ethical actions and prominent moral philosophies to provide a basis for the system. We look at integrating various moral philosophies into a single taxonomy or scale that can serve to show the different approaches to ethics that are prevalent in the world.

We make the use of a rationalistic/intuitive integrated model to map individual ethical positions and develop a system to make sense of the rank importance of various guiding principles influencing decision making. There are additional suggestions on how this modified model should be tested and verified, along with suggestion for further research.

Literature Review

The need for this research paper was an extensive review of the literature at hand, in three main areas:

a) The prevalent moral philosophies of the world – both eastern and western
This includes ethical scales and new avenues of research in ethics and moral philosophy
b) Ethical Decision Making (EDM) models
This includes relevant concepts from the area of decision sciences
c) Ethical Business Leadership

Moral philosophies

Western Thought

Here, we study the basis of normative ethics and the various philosophies that fall under it. There are three main types of philosophies that are part of the study of normative ethics, namely, virtue based philosophies, duty based philosophies and consequentialist philosophies.

Virtue based philosophies

Virtue based philosophies subscribed to by Plato and Aristotle, stress the importance of developing good or virtuous habits or traits of character, that enable one to act in accordance to an established moral code of conduct by force of habit (Sandel, 2000).

Plato emphasized four virtues in particular, which were later called cardinal virtues: wisdom, courage, temperance and justice. Other important virtues are fortitude, generosity, self-respect, good temper, and sincerity. In addition to advocating good habits of character, virtue theorists hold that we should avoid acquiring bad character traits, or vices, such as cowardice, insensibility, injustice, and vanity. Virtue theory emphasizes moral education since virtuous character traits are developed in one's youth.

Aristotle argued that virtues are good habits that we acquire, which regulate our emotions. In the presence of fear, a developed virtue of courage will help in combatting the fear. Therefore, virtuous action lies on a mean path between any two extremes of a trait. For example virtue of courage lies between cowardice and rashness, both extremes on the spectrum.

Abrahamic Morality

This line of philosophy was expounded upon by theological philosophers, supplementing virtues with Judeo-Christian virtues of faith, charity, and hope.

Islamic morality also falls in line with strict adherence to the doctrines of the Quran and the Hadith, with varying degrees of orthodoxy, depending on the particular sect of the faith

Deontological philosophies

Duty based philosophies focus on clear obligations that we have as human beings. Falling under this umbrella, we have Rights Theory, which is advocated by John Locke, who argued that the laws of nature mandate that we should not harm anyone's life, health, liberty or possessions. For Locke, these are our natural rights, given to us by God. The four features of such rights are that they are natural, unalienable, universal and equal (Sandel, 2000).
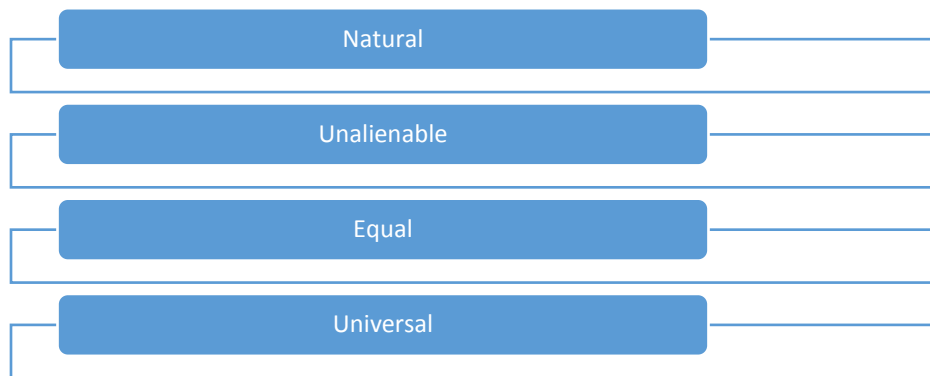
Figure 1: Properties of Human Rights Theory

A second theory in the category of deontological philosophies, would be Kant's Categorial Imperative, a single, self-evident principle of reason that is the foundational principle that encompasses our particular duties. The ability of humans to exercise reason and rational thinking, allows them to be capable to evaluate the morality of all actions on this single principle of duty.

The most apt test of whether the Categorical Imperative has been followed is when people are treated as an end, and never as a means to an end (Paton, 1971). That is, it is important to treat people with dignity, and never use them as mere instruments. For Kant, we treat people as an end whenever our actions toward someone reflect the inherent value of that person. Donating to charity, for example, is morally correct since this acknowledges the inherent value of the recipient. Kant believes that the morality of all actions can be determined by appealing to this single principle of duty.

Teleological philosophies

The third category of normative moral philosophy, is that of consequentialism or teleological ethics. In this category, moral conduct is based on cost-benefit analysis, with the decision that provides the greatest benefit being taken.

Under this category, there are three approaches:

i)   Ethical Egoism – maximize benefit to self
ii)   Ethical Altruism –maximize benefit to others
iii)   Utilitarianism – maximize benefit as a whole to all

The most well-developed of these is Utilitarianism, influenced by the work of Jeremy Bentham and John Stuart Mill.

Within the realm of ethics, it is important to also understand the constructs of justice. In A Theory of Justice (1971), the American political philosopher John Rawls offers a novel version of the social contract. He argues that the way to think about justice is to ask what principles we would agree to if we did not know our place in society, our class, race, gender, or religion. If we thought about justice without knowing whether we would be rich or poor, healthy or frail, a banker or a bus driver, we would adopt a system of equal basic liberties for all citizens, and accept only those inequalities in income and wealth that work to the advantage of the least well-off members of society. This ties in to the idea of consequentialist moral philosophies.

Thus, western moral philosophies split into essentially 3 schools of thought, with variations within each as described above.

Eastern Thought

In this section we study some of the philosophies prevalent in the Eastern World, the major eastern schools of moral philosophy being Hinduism (Vedanta), Buddhism, and Confucianism.

Hinduism/Vedanta

The moral philosophy of Vedanta is the cornerstone of Hindu ethics. Although some view Vedanta as non-ethical in its basis, Radhakrishnan (1914) defined Vedanta moral philosophy as instinct driven by ethical interest. Vedanta does not contain an articulate code of morality nor does the canon address explicitly any of the issues of modern ethics.

The one guiding principle of morality in Vedanta, or its supreme ethical ideal can be summed up as "**the unselfish service of humanity**". Vedanta rejects self-interest, clearly stating that an individual's life is not a means to satisfy personal desires. Rather, the purpose of one's life is to realise the potentiality of divinity within oneself.

The life that one needs to lead to achieve this potential would be to live a life according to reason, following the principles of love, fellowship and self-sacrifice. This and following the supreme ethical ideal are the basis of Vedanta moral philosophy.

Buddhism

Buddhist ethics centre around the concept of *Sila*, that is a code of conduct embracing commitment to harmony and self. The moral philosophy is of restraint with the principle of non-violence being the cornerstone of moral conduct. Non-violence, or *Ahimsa*, in Buddhism is freedom from causing harm.

Sila is an internal, aware, and intentional behavior, rather than what is associated with the English word "morality" (i.e., obedience, a sense of obligation, and external constraint).

Besides *Sila*, the foundation of Buddhist ethics is The Five Precepts which are common to all Buddhist schools. The precepts or "five moral virtues" are set of basic moral instructions which the Buddha gave to laypeople and monks alike, to help one live a life in which one is happy, without worries, and able to meditate well. The precepts prevent suffering and weaken the effects of greed, hatred and delusion.

The five precepts are:

I undertake the training rule to abstain from taking life;
I undertake the training rule to abstain from taking what is not given;
I undertake the training rule to abstain from sensual misconduct;
I undertake the training rule to abstain from false speech;
I undertake the training rule to abstain from liquors, wines, and other intoxicants, which are the basis for heedlessness.

The precepts have been connected with utilitarianist, deontological and virtue approaches to ethics.

Confucius used an ethics system similar to virtue ethics. Virtue ethics is a system of ethics in which character is the primary emphasis for how an individual and society should guide their lives. Confucius based his system of ethics on six virtues: *xi, zhi, li, yi, wen,* and *ren*. Each of these attributes has a different meaning and focus, allowing any person to easily focus on and identify an area for improvement or meditation (Sipper, 2000).

The table below shows the feature of each of these six virtues:

Xi	Xi is the attribute of learning. Someone who meditates on the concept of xi is one who has a natural capacity or desire to learn. This virtue is important for many reasons, but probably the most important is due to the danger of ignorance. One who is ignorant or does not desire to learn, is in danger of leading a foolish existence and spreading folly among other people. The act of learning and living in wisdom brings with it virtue and a meaningful, impactful life.
Zhi	Zhi is the virtue of character. The closest translation of zhi is the substance of which one is made or their basic makeup. This can refer to the physical construction of a person, but is more about the character of that person. Both zhi and xi state that a person is neither created good nor bad, but is free to choose how he or she will learn, grow, and progress. For example, someone might be born into a family of criminals, but it is up to them whether they will chose a path of immorality or morality.
Li	Li is all about community and one's interaction and responsibilities toward those around him. Li is mostly about how people behave toward each other and treat each other. This concept is closely related to fairness and justice in community. The idea is that the more fair and just someone is, the more these virtues will spread and bring about a more fair and just society.
Yi	Yi is usually translated as morality. But there are many connotations from this simle definition, such as righteousness and duty. Yi basically comes down to right action or the treatment of others in a right way. For example, if someone is in need and weak, the right action would be to help that person, not to oppress them for financial and personal gain.
Wen	Wen is about leisure and self-development. Within any society, pursuits such as art music , poetry and other types of recreation or self improvement are important. Wen is the concept of spreading beauty and meaning through developmental pursuits. However, wen is not interested in these pursuits as mere self-aggrandizement but as a way to affect other people and society as a whole in a meaningful and significant way.
Ren	Ren has been interpreted in different ways, some of them partially expressed in English renderings such as "goodness," "benevolence," and "love." All these interpretations, however, share two notions: every human being has the capacity to possess ren, and ren manifests itself when a virtuous person treats others with humaneness. Confucians associated the humane individual with the *junzi*, or cultured gentleman, whose exemplary behaviour distinguishes him from the petty person.

Figure 2: Six virtues of Confucian Ethics

Out of the six virtues mentioned above, the most important for ethical decision making are that or Yi (morality) and Ren (Benevolence). These define the Junxi (or perfect man).

In general, eastern schools of thought differ from the approach Abrahamic faiths take to morality in their relativistic view of morals and ethics, with higher concerns for the benefit of and service to society.

Ethics Position Theory

In modern times, Forsyth has tried to bring together all philosophies into a single theory – Ethics position theory (EPT). Ethics Position Theory is grounded in the work of psychologists Kohlberg (1976) and Piaget (1932). This theory assumes that moral actions and evaluations are the outward expression of a person's integrated conceptual system of personal ethics, or ethics position (Forsyth, 1980). These positions, which result from a lifetime of experience in confronting and resolving moral issues, differ along two general dimensions: relativism and idealism.

Relativism is a measure of degree to which a person subscribes to a set of moral principles, norms, or laws that they deem to be fundamental. A person who has low relativism, adheres strongly to the moral laws they believe in, whereas a highly relativistic person is skeptical about the possibility of formulating universal moral principles, so they avoid basing their judgments on moral rules (Forsyth & O'Boyle, 2010).

Orthogonal to Relativism is the concept of Idealism. Highly idealistic individuals assume that desirable consequences can, with the 'right' action, always be obtained (Forsyth, 1980). Those who are less idealistic, in contrast, pragmatically assume that in some cases harm is unavoidable, and that one must sometimes choose between the lesser of two evils.

Term	Definition
Relativism	Degree to which one is skeptical about universal moral rules and laws
Idealism	Degree to which one believes that desirable consequences can always be obtained

Figure 3: Definitions of Relativism and Idealism in Ethics Position Theory

Forsyth puts forth a scale using these two constructs of Relativism and Idealism to get 4 boundary conditions, or quadrants in which a person's personal moral philosophy lies. This constitutes the basis for a taxonomy of Ethical Ideologies, in which western philosophies are well mapped (Forsyth & OBoyle, 2010). Additional work is required to formally place eastern philosophies in this framework, which is captured in a subsequent section of this paper.

Idealism	Relativism	
	High	Low
High	**Situationists**	**Absolutists**
	Rejects moral rules; advocates individualistic analysis of each act in each situation; relativistic.	Assumes that the best possible outcome can always be achieved by following universal moral rules.
Low	**Subjectivists**	**Exceptionists**
	Appraisals based on personal values and perspective rather than universal moral principles; relativistic.	Moral absolutes guide judgments but pragmatically open to exceptions to these standards; utilitarian.

Figure 4: Various ethical positions mapped on Relativism and Idealism

Ethics Position Questionnaire (EPQ)

In order to evaluate an individual's ethical stance, Forsyth (1980) developed the ethics position questionnaire, a 20 question scale with which he measured a person's relativism (from 10 to 90) and idealism (10 to 90). The first 10 statements measure the level of idealism, whereas statements 11-20 deal with determining relativism. Figure 5 below shows the questionnaire.

The Ethics Position Questionnaire

Instructions. You will find a series of general statements listed below. Each represents a commonly held opinion and there are no right or wrong answers. You will probably disagree with some items and agree with others. We are interested in the extent to which you agree or disagree with such matters of opinion.

Please read each statement carefully. Then indicate the extent to which you agree or disagree by placing in front of the statement the number corresponding to your feelings, where:

1 = Completely disagree 4 = Slightly disagree 7 = Moderately agree
2 = Largely disagree 5 = Neither agree nor disagree 8 = Largely agree
3 = Moderately disagree 6 = Slightly agree 9 = Completely agree

1. A person should make certain that their actions never intentionally harm another even to a small degree.
2. Risks to another should never be tolerated, irrespective of how small the risks might be.
3. The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.
4. One should never psychologically or physically harm another person.
5. One should not perform an action which might in any way threaten the dignity and welfare of another individual.
6. If an action could harm an innocent other, then it should not be done.
7. Deciding whether or not to perform an act by balancing the positive consequences of the act against the negative consequences of the act is immoral.
8. The dignity and welfare of people should be the most important concern in any society.
9. It is never necessary to sacrifice the welfare of others.
10. Moral actions are those which closely match ideals of the most "perfect" action.
11. There are no ethical principles that are so important that they should be a part of any code of ethics.
12. What is ethical varies from one situation and society to another.
13. Moral standards should be seen as being individualistic; what one person considers to be moral may be judged to be immoral by another person.
14. Different types of moralities cannot be compared as to "rightness."
15. Questions of what is ethical for everyone can never be resolved since what is moral or immoral is up to the individual.
16. Moral standards are simply *personal* rules which indicate how a person should behave, and are not to be applied in making judgments of others.
17. Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes.
18. Rigidly codifying an ethical position that prevents certain types of actions could stand in the way of better human relations and adjustment.
19. No rule concerning lying can be formulated; whether a lie is permissible or not permissible totally depends upon the situation.
20. Whether a lie is judged to be moral or immoral depends upon the circumstances surrounding the action.

Note. The idealism score is obtained by taking the mean of Items 1 through 10. The relativism score is obtained by taking the mean of Items 11 through 20.

Figure 5: Ethics position questionnaire

As reported in Forsyth & O'Boyle (2010), till the time of publication of the paper, more than 32,000 individuals have taken the EPQ, across age groups, nationalities, cultures and other distinguishing factors.

This scale has been used to account for some of the variance in people's responses to ethical challenges in a variety of business situations. Karande et.al. (2002) discovered that relativism predicted adherence to corporate ethics, whereas idealism was associated with corporate values. Barnett et. al. (1998) found that respondents with lower scores on relativism but high scores on idealism rated the actions of marketing professionals as more unethical than did other respondents. Tsai and Shih (2005) reported that managers who were more idealistic experienced greater role conflict, whereas increases in relativism were associated with reduced conflict.

Forsyth & O'Boyle (2010) explored cross-national differences in ethical positions of individuals of various countries in the world and found that the level of relativism of a nation's populace predicted degree of ethical codification of commerce in that nation. These findings suggest that the ethical conduct of business will be more closely regulated in countries where relativism is low (e.g., Australia, Canada) but less closely regulated in countries where the residents are more ethically relativistic (e.g., Hong Kong, Spain).

Davis et. al. (2001) critically analysed the efficacy of the ethics position questionnaire and found it to be that EPQ factors do account for differences in ethical judgments of business practices. They posit that an additional factor, veracity, i.e. those who see the morality of lying as based on circumstances, should be included as an independent measure in the questionnaire to provide a better fit of the model. However, they do acknowledge the overlap between the veracity and relativism measures.

The Role of Culture

Multiple sources account for many other influences on an individual's ethics position (Forsyth & O'Boyle, 2008; Robertson & Fadil, 1999). Most of these fall under the cultural environment that a person functions in. Culture, as defined by Kroeber & Kluckhohn (1952), consists of patterns, explicit and implicit, of and for behavior acquired and transmitted by symbols, constituting the distinctive achievement of human groups, including their embodiment of artifacts; the essential core of culture consists of traditional (i.e. historically derived and selected) ideas and attached values.

There has been extensive debate over the influence of culture on ethical values. One view supports the concept of "moral relativism" which states that each culture has its own unique set of values (Rosen, 1980; B. F. Skinner, 1971). Kohlberg (1984) offers "universalism" as a contrasting perspective to moral relativism. Universalism contends that all cultures are made up of the same value-set but each culture develops at a different moral pace due to cultural surroundings and other traits of the society (Kohlberg, 1984; Turiel, Edwards and Kohlberg, 1978).

Certain immoral acts, such as the genocide that took place in Nazi Germany, support Kohlberg's (1984) position, while business activities such as bribes are used as examples of moral relativism (Speer, 1981). Although Skinner (1971) and Kohlberg (1969, 1984) view the influence of culture on ethical decision

making from two distinct paradigms, both philosophers clearly acknowledge that culture does affect the moral structure upon which individuals base ethical decisions.

Cultural values were studied extensively by Hofstede (1980), who derived four cultural value dimensions related to basic anthropological, societal and organizational issues. These are:

- Individualism/ collectivism
- Power distance
- Masculinity/femininity, and
- Uncertainty avoidance

These factors have been studied in relation to the Ethics position theory in Forsyth & O Boyle (2008, 2010).

Beekun et al. (2008) found that national culture significantly affected an individual's ethical decision outcome regardless of the moral philosophies they followed. Awasthi (2008) found that with higher education respondents of their survey were more aware or sensitive to moral issues.

Neuroethics

A new development is in the areas of neuroethics - the neuroscience of ethics. This field of study is concerned with what the science of the mind can tell us about the nature of morality and morally relevant topics in philosophy.

One of the topics of neuroethics that is relevant to this paper is how intuitions are generated - what brain regions are involved and how do they function to bring the agent to think that a particular action is forbidden, permissible or obligatory. One of the most interesting findings produced by Levy (2011) is that not all intuitions are generated in precisely the same manner. Instead, different processes are involved in generating different intuitions. This opens up the possibility that intuitions that are on a par phenomenologically might differ in ways that are relevant to their justification. Some intuitions might be generated in response to good evidence, while others might be generated by irrational processes.

Ethics Based Decision Making Models

Extensive literature review of the field of ethical decision making (EDM) has been covered in Ford and Richarson (1993), Loe et. al. (2000), O'Fallon and Butterfield (2005) and Craft (2012). Only major findings and theories that are relevant to this paper are discussed here.

There exist many ethics based decision making models, especially those related to business decisions. There are two main types of models - positive or descriptive models, which focus on how individuals actually behave and normative models, which are more theoretical and focus on how individuals should behave. Another way to of categorizing ethical decision making models, is whether they are rationalist (based on reasoning) or non-rational (based on other factors) models.

Rationalist Models

Man's ability to use reason, which governs all the rest of his qualities, is his most fundamental characteristic. Aristotle's definition of man as ''a rational animal'' is based on this fundamental characteristic.

Rationalist theories are those based on reasoning, taking from Aristotle's definition.

Rest's Model

Rest (1986) proposed a seminal model for EDM that is a foundational construct of this field of research. He posited that there are four distinct process components (or stages) of EDM:

1. Becoming aware that there is a moral issue or ethical problem or that the situation has ethical implications;

2. Leading to a moral judgment (also referred to 'ethical decision making');

3. Establishing a moral intent (also referred to as moral decision); and

4. Acting on these intentions through one's behavior (also referred to as 'implementation' or 'action').

The moral judgment stage of Rest's model which is the key moral reasoning component of the EDM process is based on Kohlberg's (1973) rationalist theory of moral development.
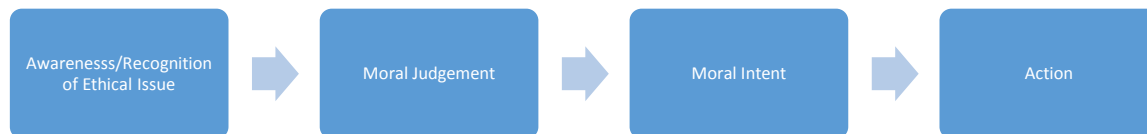

Figure 6: Rest's Model of Ethical Decision Making

Jones' Issue-Contingent Model

Jones builds on Rest's Model by introducing an important new factor, the nature of the ethical issue itself. Jones (1991) states that an ethical issue exists when a person's actions, when freely performed ''may harm or benefit others.''

Jones defines the 'moral intensity' of the ethical issue as a construct that ''captures the extent of [the] issue-related moral imperative in a situation'' (1991, p. 372). Jones' components or characteristics of 'moral intensity' are:

- magnitude of consequences,
- social consensus,
- probability of effect,
- temporal
- immediacy,
- proximity, and
- concentration of effect

The moral intensity of the issue is proposed by Jones to influence each of the four stages of EDM as defined by Rest (1986) and can act as both an independent and moderating variable. In his model Jones also showed that such organizational factors like group dynamics, authority, and socialization processes affect the stages of establishment of moral intent and behavior/action itself.

Trevino's Model

Based on the Kohlberg's theory of cognitive moral development (1969), Trevino posits that the individual's cognitive model development stage determines his reaction to a certain ethical issue.

Individual variables—ego strength, field dependence, and locus of control—are shown in the model to affect the likelihood of an individual's acting on cognitions of what is right or wrong, while situational variables arising from the immediate job context and the broader organizational culture moderate the cognition/behavior relationship of the individual.

Jones' & Ryan's Model

Jones and Ryan (1997) criticized all the previous models for not being able to explain the disparity between what organizational members decide is right to do in a given situation and what they actually do. The researchers came up with their own model based on the idea of moral approbation, defined as moral approval from oneself or others. By arguing that individuals rely on the opinions of their referent groups when deciding how to behave, the authors showed in their model how organizational or environmental factors affect individuals' behavior related to ethical issues (Jones and Ryan, 1997).

The model suggests that individuals consider four factors when defining their own or other person's level of moral responsibility in a certain situation:

- the severity of the consequences of that act,
- the certainty that the act is moral or immoral,
- the individual's degree of complicity in the act, and
- the extent of pressure the individual feels to behave unethically

The individual uses the four factors to determine the level of moral responsibility that his referent group will attribute to him. Based on that, the individual is believed to plan a certain course of action and estimate how much moral approbation can be expected from the referent group based on that behavior.

Jones and Ryan (1997) claim that then the individual will compare this anticipated level of moral approbation to the minimum that he can tolerate, and if the anticipated moral approbation matches the threshold, the individual is likely to establish a formal intention of behaving according to the plan, and is more likely to act according to the plan. However, if the comparison shows that the threshold will not be met, the individual will rethink his/her course of action and continue to go through the moral approbation process until a plan is developed that will lead to the necessary level of approbation (Jones and Ryan, 1997).

Most other rationalist models proposed since 1991 appear to be a variation or a combination of Rest (1986) and Jones (1991), looking at other situational factors that may affect the decision making process. What unites all of these theoretical models however is the emphasis on the rational cognitive process used by decision makers to resolve ethical dilemmas.

Non-Rationalist Models

While rationalist approaches tend to recognize that intuition or emotion might play a role in EDM, they would never be determinative of one's moral judgments. Rationalist approaches are now beginning to recognize that cognitive biases however, may affect how information is processed (Messick and Bazerman 1996; Trevino et al., 2006).

Haidt (2001, p. 816) suggests that: '' …people have a built-in moral sense that creates pleasurable feelings of approval toward benevolent acts and corresponding feelings of disapproval toward evil and vice.'' Non-rationalist approaches posit that intuitive (i.e., gut sense) and emotive processes (i.e., gut feelings) tend to at least initially generate moral judgments. For example, according to Haidt (2001): ''The central claim of the social intuitionist model is that moral judgment is caused by quick moral intuitions and is followed (when needed) by slow, ex post facto moral reasoning'' (Haidt 2001, p. 818).

Some of the non-rationalist theories on EDM are given below.

Sensemaking-Intution Model

Sonenshein (2007) posits that organizational life is often equivocal and uncertain, and the very construction of a particular issue reflects (at least in part) each individual's expectations and motivations. He challenges whether individuals always use moral reasoning and moral principlesto make moral judgments and engage in ethical behavior. Indeed, individuals often describe their reactions in rationalist terms, but he offers the alternative theoretical explanation that individuals first use intuitions and then use ex post facto (moral) reasoning.

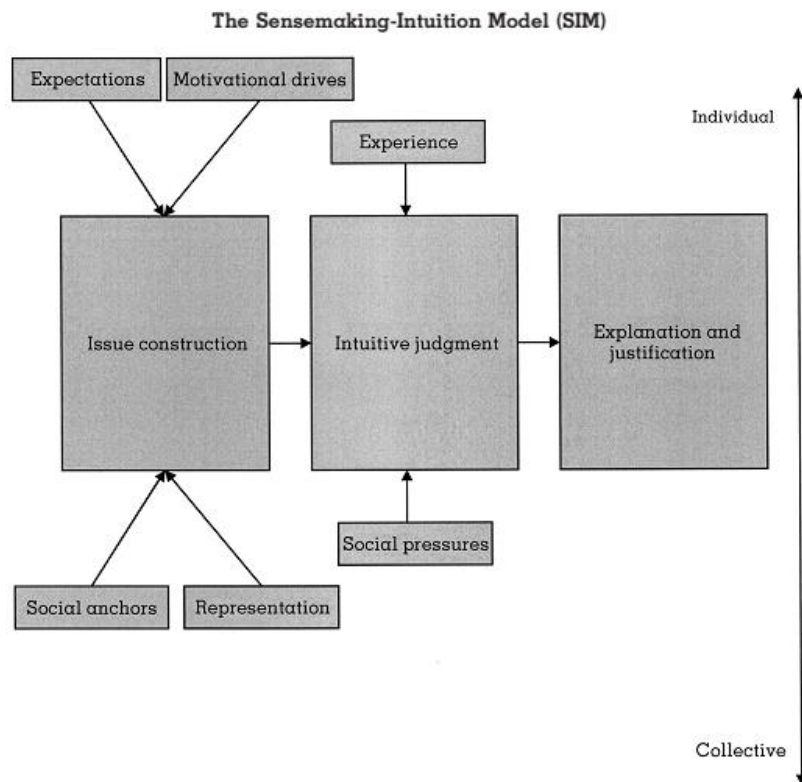Sonenshein develops the Sensemaking Intuition Model (SIM), which is shown in Figure 7.

Figure 7: Sonenshein's Sensemaking Intuition Model

The SIM, is composed of three stages - issue construction, intuitive judgment, and explanation and justification.

Issue Construction

Individuals construct issues from social stimuli in equivocal and uncertain environments, and these constructions are affected by their expectations and motivations. Individuals will vary in their interpretation of ethical issues (regardless of whether or not such issues truly exist).

Intuitive Judgement

As soon as an individual constructs an ethical issue, that individual instantaneously makes an intuitive judgment. Such intuitions come from an individual-level factor (experience) and a collective-level factor (social pressures).

Explanation and Justification

After this intuition emerges, an individual explains and justifies his or her response to him/herself and others.

Integrative Model of Ethical Decision Making

Woiceshyn (2011) proposes an integrative model for ethical decision making, based on the concept of rational egoism as a characteristic of business leaders (CEOs) who are tasked with taking ethical decisions for their companies.

The model involves processing at a rational (conscious) level as well as an intuitive (subconscious) level. The interaction is essentially a process of spiraling between the conscious and the subconscious levels.
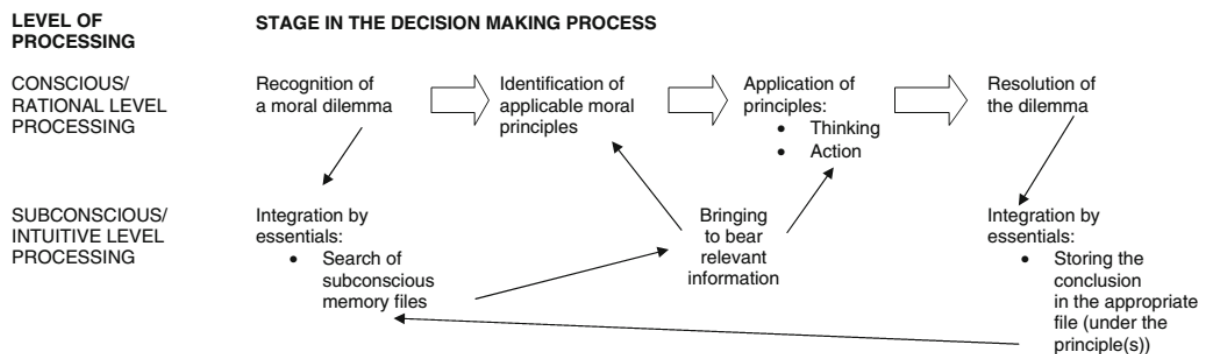
Figure 8: Woiceshyn's Integrated Ethical Decision Making Model

At the intuitive level, a process described as "integration by essentials" is used find connections, abstractions and rules of thumb gained through previous experience and knowledge, to bring forward relevant information required to solve the issue at hand. These are guiding principles – the broadest of integrations - generalizations drawn from past experience or present observations on achieving goals (Woiceshyn, 2011). In the case of ethical issues, they reflect the moral principles of a person.

If the subconscious processing provides relevant information based on integration by essentials, the next step in the rational decision making process would be to apply the identified principles to the dilemma at hand, both in thinking and in action.

General ideas from decision sciences

Nobel Laureate Herbert A. Simon (1979) states that the essential characteristic of a decision-making model is that, it is capable of actually making or recommending decisions. He goes on to state that thedata to be used in such models should consist of information that is available in the "real world" and should require calculation that can be "reasonably" performed. Simon (1979, p. 498) advocates models formed with practicality in mind regardless of the "approximations and simplifications imposed on them."

The subject of prescriptive aids for evaluating alternative courses of action is a topic of study in the decision sciences. Two such prescriptive aids include procedural guides and decision aids. Procedural guides and decision aids are said to include prescriptive measures to direct and enhance the decision-making process.

The field of decision sciences also suggests that "decision analysis" can improve decision making. Decision analysis is "a structure for representing the decision situation and a mathematical procedure for prescribing the alternative action that is most consistent with what is known and what one values" (Narayan et al., 2003, p. 230). Formal decision analysis involves determining quantitative values of the expected outcomes of alternative courses of action. The alternative with the most favorable expected outcomes is suggested to be the superior alternative. Decision analysis can also be used informally by applying the structure and processes without the mathematical calculations. Bazerman (1986) contends that decision analysis can be used in times of uncertainty to help combine the knowledge and judgment of a variety of sources in an attempt to make the best possible decision. Additionally, the use of decision analysis can reduce the decision maker's vulnerability to unwanted biases in the decision-making process.

Ethical Business Leadership

The literature on ethical leadership draws more on the moral philosophies of deontology and virtue ethics than on teleological philosophies.

Many researchers focus on the development of a specific virtue essential in leadership, for example Molyneaux (2003, p. 347) emphasizes ''meekness'' or a controlling of powers which he argues is an important personal quality for highest-level leadership. Similarly, Morrison (2001) focuses on ''integrity'', which he argues forms the foundation of character and is essential to sustainable global leadership since without integrity, leaders will never generate goodwill or trust. Drawing on Plato's work, Takala (1998) emphasizes the virtues of ''prudence, courage, temperance and justice'', in his investigation of ethical leadership.

Among the virtues, are any especially important? Studies from the Josephson Institute of Ethics in Marina del Rey, California, have identified six core values in our society, values that almost everyone agrees are important to them. When asked what values people hold dear, what values they wish to be known by, and what values they wish others would exhibit in their actions, six values consistently turn are at the top:

- Trustworthiness
- Respect
- Responsibility

- Fairness
- Caring
- Citizenship

The importance of an individual's having these consistent qualities of character is well known. Often we remember the last bad thing a person did far more than any or all previous good acts. For example, Bill Clinton is more readily remembered by people for his last, worst acts than for any good he accomplished as a public servant. As for a company, its good reputation also has an incalculable value that when lost takes a great deal of time and work to recover. Many companies have discovered that there is a market for morality, however difficult to measure, and that not paying attention to business ethics often comes at a serious price.

In the past fifteen years, the career of ethics and compliance officer has emerged, partly as a result of criminal proceedings against companies but also because major companies have found that reputations cannot be recovered retroactively but must be pursued proactively. Companies are gradually learning the lesson that ethical practices have to be pursued as a habit until they become ingrained in the fabric of the organizational culture.

In their empirical research of corporate ethics officers and senior executives of organizational best practices on ethics, Trevino et al. (2003, p. 5) suggest that ethical leadership entails more than traits and values and includes a transactional component that involves using communication and the reward system to guide ethical behaviour.

Another important component is to understand the various stakeholders that may be impacted at any time by ethical decision making. These stakeholders sometimes can present differing views and interests.

Ownership	The value of the organization has a direct impact on the wealth of these stakeholders.	Managers
		Directors who own stock
		Shareholders
Economic Dependence	Stakeholders can be economically dependent without having ownership. Each of these stakeholders relies on the corporation in some way for financial well-being.	Salaried managers
		Creditors
		Suppliers
		Employees
		Local communities
Social Interests	These stakeholders are not directly linked to the organization but have an interest in making sure the organization acts in a socially responsible manner.	Communities
		Government
		Media

Figure 9: Stakeholders in a company and their interests

Most research agrees that ethical decision making is really a top down phenomenon in organizations. People in an organization tend to watch closely what the top leaders do and say, regardless of the

leader's talk about ethics codes, and quickly learn what speech or actions are in fact rewarded. If the CEO is firm about acting ethically, others in the organization will take their cues from him or her.

Additionally, accountability is often weak. Clever leaders can learn to shift blame to others, take credit for others' work, and move on before "funny numbers" or other earnings management tricks come to light. The leader is thus often an agent for himself or herself and can often act more in his or her self-interest than for the corporate interest.

Without strong leadership and a willingness to listen to bad news as well as good news, leaders do not have the feedback necessary to keep the organization healthy. Ethics codes have been put in place—partly in response to federal sentencing guidelines but mostly to encourage feedback loops to top management. The best ethics codes are aspirational, or having an ideal to be pursued, not legalistic or compliance driven.

It's often noted that a code of ethics is only as important as top management is willing to make it. If the code is just a document that goes into a drawer or onto a shelf, it will not effectively encourage good conduct within the corporation. If the message is not continuously reinforced, or, worse yet, undermined by management's actions, the real message to employees is that violations of the ethics code will not be taken seriously and that the important things are profits and performance.

Conscious Capitalism

One effort to integrate the viewpoints of both shareholders and stakeholders is the conscious capitalism movement. Companies that practice conscious capitalism embrace the idea that profit and prosperity can and must go hand in hand with social justice and environmental stewardship. They operate with a holistic or systems view. This means that they understand that all stakeholders are connected and interdependent. They reject false trade-offs between stakeholder interests and strive for creative ways to achieve win-win-win outcomes for all (Friedman et. al., 2005).

The "conscious company" has a purpose that goes beyond maximizing profits. It is designed to maximize profits but is focused more on its higher purpose and does not fixate solely on the bottom line. To do so, it focuses on delivering value to all its stakeholders, harmonizing as best it can the interests of consumers, partners, investors, the community, and the environment. This requires that company managers take a "servant leadership" role, serving as stewards to the company's deeper purpose and to the company's stakeholders.

Conscious business leaders serve as such stewards, focusing on fulfilling the company's purpose, delivering value to its stakeholders, and facilitating a harmony of interests, rather than on personal gain and self-aggrandizement. Why is this refocusing needed? Within the standard profit-maximizing model, corporations have long had to deal with the "agency problem." Actions by top-level leaders—acting on behalf of the company—should align with the shareholders, but in a culture all about winning and money, managers sometimes act in ways that are self-aggrandizing and that do not serve the interests of shareholders. Having a culture of servant leadership is a much better way to see that a company's top management works to ensure a harmony of interests.

In summary, ethical leadership stems from the ethical individual, who takes decisions that ensure that the company creates a win-win situation for shareholders and stakeholders alike.

Summary and Opportunities

From the above review, it is clear that business leaders (CxOs) need to understand and have methods to deal with the inevitable ethical issues that arise in the course of making strategic decisions about their companies. A CEO's ethical position matters the most in issues of strategic direction and even indicates the extent to which company values and code of ethics are likely to be followed (Markulla, retrieved 2018).

Even at the corporate level, decisions are made by individuals and then measured against any existing policies or ethics codes or polled to arrive at a consensus. The CxO's decisions, by virtue of their position in the company, naturally have greater import.

When we look at ethical decision making (EDM) models that can help a CxO in understanding and making the decisions, we come across many valuable existing models. There are many descriptive (or empirical) models of EDM and fewer prescriptive (normative) models that can guide one to taking the right decision.

Another way of categorising EDM models is by rational and non-rational decision making models. While the rational models are valuable in understanding the reasoning process and situational factors that go into EDM, the non-rational models account better for the fact that many a time, decisions are made on a gut instinct and then justified through an ex post facto rational process. These type of models give due importance to the intuition and emotions of an individual when dealing with ethical issues.

A promising non-rational model is that of Woiceshyn (2011), which tries to integrate the rational and intuitive processes that lead to a decision. Through what the author labels as *integration by essentials*, the model posits that the interaction between rational and intuitive levels of an individual allow them to access personal guiding principles to make better decisions on the rational plane. Guiding principles are heuristics that are crystallizations and high level abstractions of past experience and knowledge. In the ethical context, these principles would reflect an individual's personal moral philosophy and values.

A gap in this model is an understanding of the intuitive or subconscious processes of a person and what guiding principles they adhere to. Since these vary from person to person, it points to the need for developing a method to explicitly identify, for each individual, their ethical position and moral principles.

The ethics position theory and questionnaire can help in this regard. Ethics Position Theory (EPT) brings diverse moral philosophies into one single scale of measurement. While the predominant western philosophies are well mapped on this scale, some consolidation of literature and additional work needs to be done to understand where eastern philosophies lie on this scale. This modified scale would be a good way to measure one's ethical position.

Additionally, the guiding principles identified by Woiceshyn (2011) – self-interest, rationality, honesty and justice - can be mapped across the idealism and relativism axes of the EPT scale, allowing the individual to create a rank order of these principles, in their order of importance to him/her.

The above will be a way to start quantifying moral principles by which business leaders can act, and bring the elements of decision analysis into the EDM process. This will bring about more alignment between an individual's ethical outlook and the model which provides decisions aligned to their personal moral values.

The subsequent section details out how these integrations between ethics position theory and the integrative model of EDM.

Extending the Integrated Model for Ethical Decision Making

The development of an ethical decision making model is a multi-stage process. In the figure below are detailed some of the steps that are required as part of this developmental effort, which were mentioned as part of the research design and synopsis of this paper.

Step	Activity undertaken
1 Design a scale and associated questionnaire to measure moral philosophies	- Use existing tools to design a questionnaire that can assess the moral values and ethical philosophy to which the respondent subscribes. - This helps to define the self-assessment phase of the EDM model
2 Develop Ethical Decision Making (EDM) Model	- Develop a EDM Model that can be used to help understand the choices and judgements that need to be made, and accounts for personal moral philosophy.
3 Put the EDM model into practice	- Implement the model by choosing a select group of participants. Their independent decisions can be recorded, along with the results through the EDM model to gauge the disparity/similarity between the two. - Collect feedback and evaluate efficacy of the model.
4 Refine model for any gaps.	- Based on feedback from participants, look at any refinements that need to be made to the model - Evaluate the utility of the tool for the participants

Figure 10: Research Design

In this section and the rest of the paper, in view of the resource and time constraints, I will focus on the first two steps detailed above.

Firstly, I will develop a more complete scale for measuring personal moral philosophy. I extend the ethics position questionnaire to include prominent eastern morality and ethical traditions to create a single integrated scale of measurement.

Secondly, I use this scale as a key part of extending the integrated ethical decision making model proposed by Woiceshyn (2011), that relates both rational and intuitive processes in decision making.

Mapping Eastern Philosophies onto EPQ

A big gap in the current study of ethics, is a lack of integration of eastern philosophical thought into the literature. A significant step in this direction would be create a singular mapping of varied moral philosophies onto a single scale. I am using the scale of Ethics Position Theory (EPT) to bring about this synthesis.

As discussed in the literature review, there are two orthogonal factors that comprise the ethics position scale – idealism and relativism. Idealism is a measure of how much one believes in bringing about desirable consequences (for the greater good), whereas relativism is a measure of how firmly one believes in following universal moral laws.

Term	Definition
Relativism	Degree to which one is skeptical about universal moral rules and laws
Idealism	Degree to which one believes that desirable consequences can always be obtained

In Forsyth (1980) and Forsyth and O'Boyle (2008), mapping of western philosophies has been explored in detail. They can be summarized as in Figure 11 below.

	Idealism	Relativism	Summary
Deontological philosophies (Kantianism)	High	Low	Acts are judged against a universal moral law that is to be followed.
Teleological philosophies Ethical Egoism Ethical Altruism Utilitarianism	Low	Low	Acts need not be for the greatest good and also vary from situation to situation.
Virtue based Philosophies (Aristotle, Judaism, Christianity, Islam)	High	Low	Acts are judged against a universal moral law (commandments, holy books etc.) and have little room for variation.
Situation Ethics (Fletcher) Value pluralism	High	High	Acts are based on contextual appropriateness, looking to be the best fit based on a love of others.
Ethical Egoism	Low	High	Acts are based on the situation at hand and to preserve one's self-interest.

Figure 11: Western ethical philosophies measured against Idealism and Relativism

These can also be shown on the Idealism vs. Relativism scale as in Figure 12.
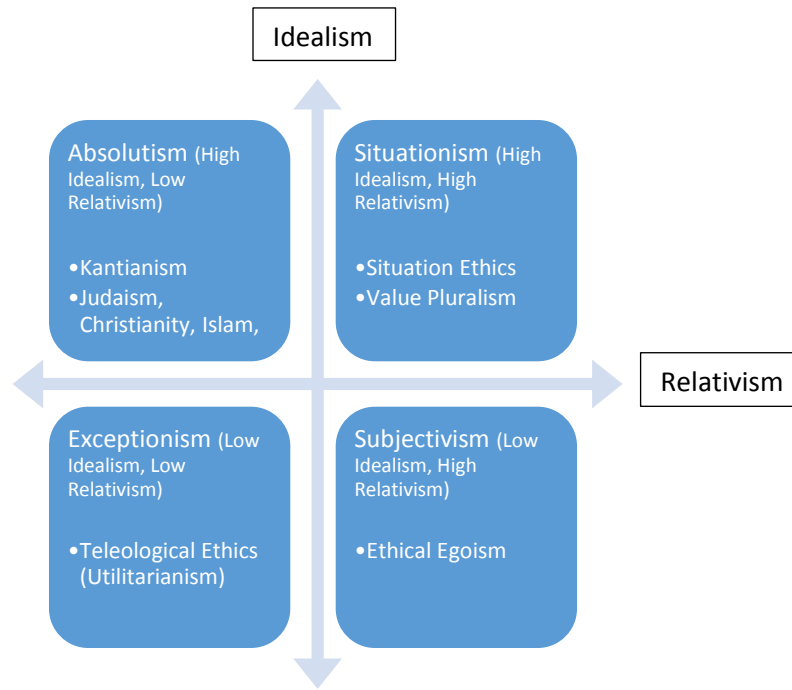
Figure 12: 2-factor scale for measuring ethical positions

Similarly, if we create a key to map the eastern philosophies, we can codify it as shown Figure 13. The Summary column shows the key concepts that were used to arrive at the coding on the idealism and relativism scales.

	Idealism	Relativism	Summary
Buddhism	Middle	Low-Middle	Acts are based on fixed moral laws, the supreme one being the law of *Ahimsa*
Hinduism (Vedanta)	High	Middle-High	Acts are done such that they support the realisation of reason and rationality in the world. There is no room for self-interest – the supreme commandment being unselfish service of humanity.
Confucianism	High	Low	Acts are based on the virtues of Yi (Righteousness and Duty) and Ren (Benevolence). The roles a person's has to play and fulfil in society are of prime importance.
Taoism	Middle	Middle-High	Acts are based in bringing about balance or Wu-wei or Yin and Yang. There is no absolute right or wrong, but duty to others and to society is key.

Figure 13: Eastern ethical philosophies measured against Idealism and Relativism

As we can see, Eastern philosophies are more variable in their range, not falling precisely into one quadrant of the scale. A complete mapping of the philosophies is shown below, in Figure 14.
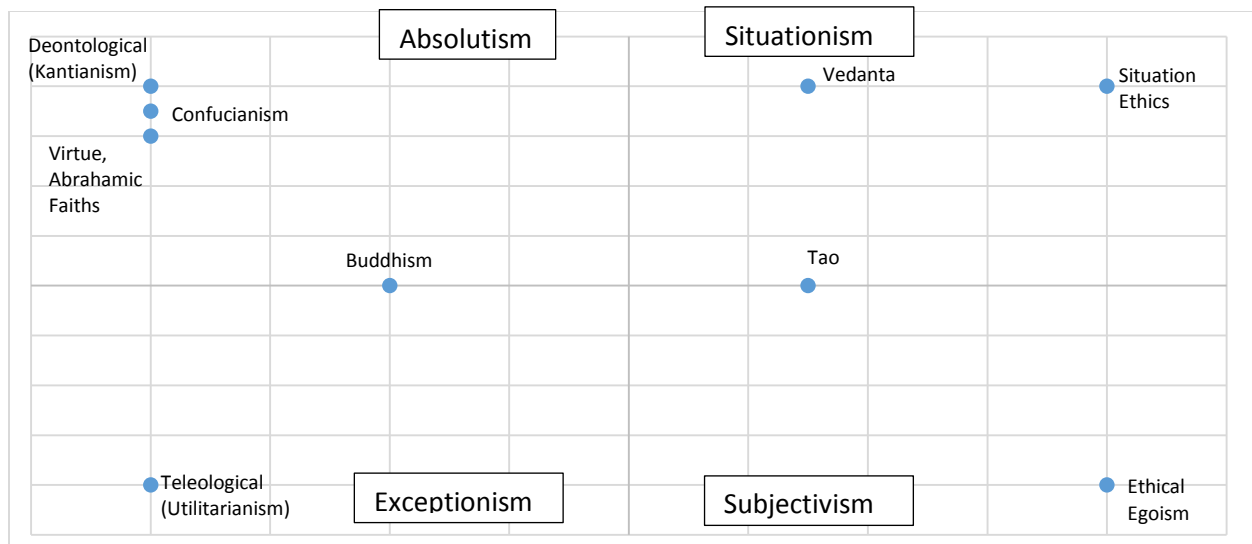
Deontological
(Kantianism)

Absolutism

Situationism

Vedanta

Situation
Ethics

Confucianism

Virtue,
Abrahamic
Faiths

Buddhism

Tao

Teleological
(Utilitarianism)

Exceptionism

Subjectivism

Ethical
Egoism

Figure 14: Mapping of all major moral philosophies against Idealism/Relativism scale

This creates an integrated view of major moral philosophies in one scale. With this mapping, it becomes possible to give meaning to the quantitative score generated from the ethics position questionnaire. This helps in two ways:

1) to help an individual identify their personal moral compass
2) to show an individual how close to their declared religious/moral philosophy (if any) they actually lie

With this preliminary work, we can then work to create a better ethical decision making model, in line with one's moral philosophy. We develop this further in the next section.

Extension of Integrated Model for Decision Making – A complete process

In this section, we revisit the integration model for ethical decision making proposed by Woiceshyn (2011).

The strong feature of the model is that it gives importance to both the internal rational and intuitive processes which result in an ethical decision being made. It is also grounded in empirical research of the decision making process of a group of high-performing CEOs, which gives it precedence over models which are only theoretical. However, there are still some areas of improvement that can be identified.

One major drawback of the model is the variability around integration by essentials, identified by the author to be a highly individualized subconscious level process occurring to "deliver" some guiding principles to the rational mind, enabling it to make the final decision. Since it is an intuitive process calling upon deeply personal factors such as experiences and impressions, it makes it highly difficult to predict their influence on one's actions. In fact, the person himself, may not know how this internal process of integration by essentials works for himself.

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Mapping Guiding Principles to the Ethics Position scale

As discussed in Woiceshyn (2011), the key output of this integration process are the guiding principles which an individual follows. Therefore, we can look at creating a rank order of the guiding principles to assess the influence of each on the individual.

The four principles that Woiceshyn specifically mentions in her study of CEOs, are self-interest, rationality, honesty and justice (2011).

When we look at these four principles against the ethics position scale in the previous section, we can map them as follows:

	Idealism	Relativism	Definition per Woiceshyn
Self-interest	Low	--	Hold yourself as the primary value and pursue values with a long term approach
Honesty	High	--	Do not attempt to gain values by faking reality
Justice	--	Low	Judge people objectively and grant them what they deserve
Rationality	--	High	Adhere to reality through observation and logic

Figure 15: Mapping of 4 selected guiding principles against Idealism and Relativism scale
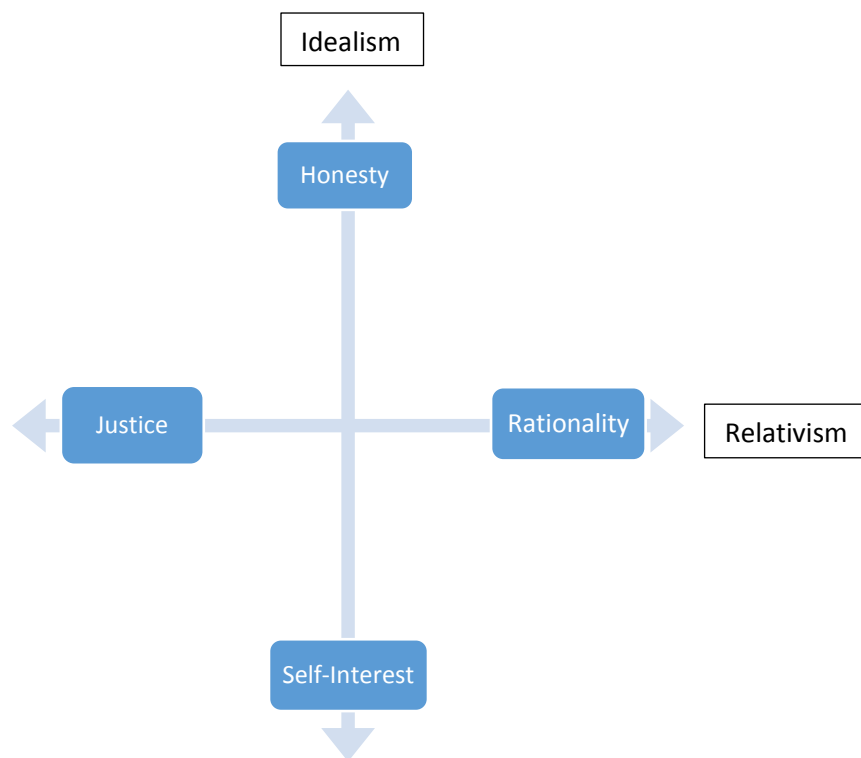

Figure 16: Mapping of 4 selected guiding principles 2-factor scale

By completing the ethics position questionnaire, an individual can also determine which of these four principles influence their moral judgement the most. They can then look at the application of the four principles in a rank order, to translate their moral position into action.

Modified Integrated Model of EDM

Using the above constructs, we can start to build a modified integrated model of EDM presented by Woiceshyn.
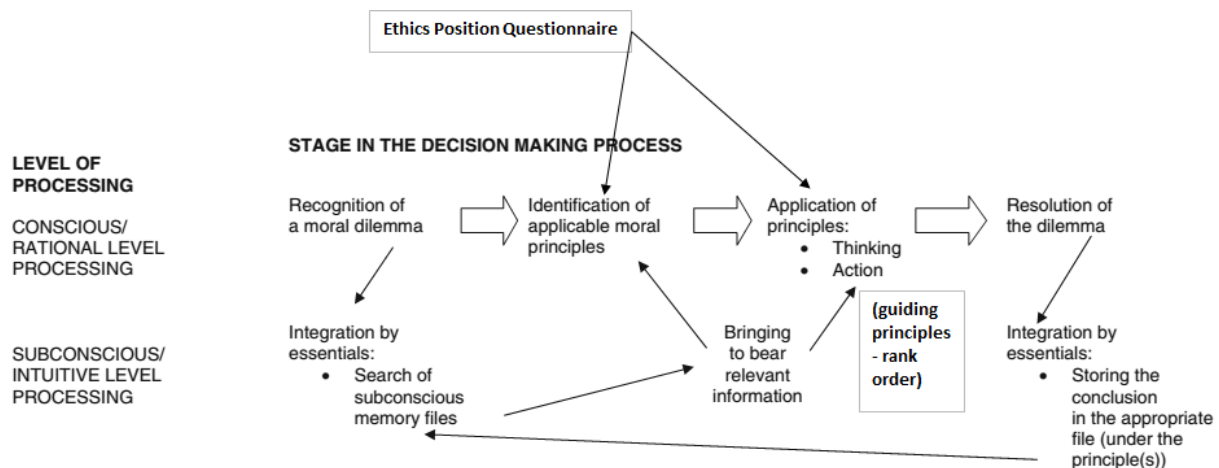
In the model, we add the ethics position questionnaire as an input into the 2nd and 3rd stages of the process. We also note that the guiding principles that are brought to bear as relevant information, will be applied in some rank order that is dependent on the individual's ethics position.

In this way, a person will be able to get deeper understanding of the combination of rational and intuitive process that is taking place as they are making ethical decisions.

Steps to use the Modified Integration Model of EDM

The detailed steps for using the modified model are as follows:

1. Complete the ethics position questionnaire to determine one's ethical positions and morality and determine a rank order of the guiding principles most important to the individual.
2. Recognise situations giving rise to ethical dilemmas
3. Pay attention to intuitive cues from intuition
4. Simultaneously, evaluate the situation against the ethical position and guiding principles that has been determined in step 1.
5. A combination of step 3 and 4 should lead towards the appropriate action or intent in line with one's unique ethical position
6. The person can then take an appropriate action for the same
7. Feedback loop and learnings:
   a. This involves storing the resolution to this dilemma (experience) as part of one's intuitive process
   b. Evaluating the gap between the action suggested by intuitive process and the action outlined through the ethical position

7 a) helps to inform the individual and improve their internal decision making process. 7 b) helps to inform the model, and evaluate its efficacy.

Steps for Evaluation – Field Study

An important component of this research would be to apply model on a wide variety of subjects and measure the efficacy of the process, as discussed in step 3 and 4 in Figure 9.

In this research, we have focused specifically on EDM models and processes that could be of benefit to executive leaders of organizations (CxO level), so the user group should also be from that profile.Taking cues from Woiceshyn's work, a possible method of evaluation and field study of the model would be to administer it amongst a group of CEOs and have them evaluate the value of this model in their decision making process.

Even performing the first step - the ethics position questionnaire - amongst business leaders of this level would be insightful as it has rarely been applied in such contexts before.

Further Research

There are many promising areas of extension to this research. Firstly, the field study, and the evaluation and feedback from it, will serve as important guidelines into the highest priority items for further study.

Additionally, the following avenues could be explored for further research:

1. Additional moral philosophies can be mapped to the ethics position scale for completeness and greater granularity of difference between each of them could be determined with reference to the idealism and relativism scales of measurement.
2. Other than the four guiding principles in Woiceshyn (2011), other cardinal factors in ethical decision making could be explored. An interesting study would be take the supreme commandment or universal truth of the moral philosophy or ethical position that is a result of the EPQ and use that as the main factor in the decision making process.
3. To make the model more prescriptive, one has to study what the gaps between the theory and practice are. The field study will be useful in this respect.
4. Use of a self-reporting questionnaire is fraught with inaccuracy due to the question of self-awareness and veracity of the respondent in answering the posed questions. Davis et. al. (2001) posit the efficacy of a veracity variable that can be measured separately from idealism and relativism in the ethics position questionnaire. Use of this variable showed a better fit of the scale. This line of research can be further pursued.
5. As of the writing of this paper, more work needs to be done to understand intuition,and the role our subconscious processes and emotions play in decision making in general, and ethical decision making in particular. The field of neuroethics looks promising in this regard. A greater understanding of how intuition comes about in an individual may give us more insights into improving the intuitive element of the integrated model and understanding the integration by essentials process.

   A related remark is that Hindu philosophy and the Religion of Saints explain the effect of impressions or *samskaras* on an individual and how these form "tendencies" in an individual, shaping their intents. Study of these concepts and understanding intents may give some insight into the construct we know as "intuition".
6. Further study of other non-rationalist models, which give due consideration for intuitive, emotional and other factors in ethical decision making, may lead to insights on how to improve this current model.
7. Many situational factors that affect ethical decision making were discussed in the literature review but could not be examined as part of this paper. Further research may focus on studying the interaction of these factors with the model.

Conclusions

It is clear that EDM models that give importance to both rational and intuitive processes are more effective in providing a better understanding of the decision making process. Over time, with incremental improvements, it is likely that such models move from being purely descriptive to more prescriptive and actionable. This paper is a first attempt to move in that direction.

Ethical decision making first requires understanding one's individual ethical position and this component of the process has been explored in this paper via the ethics position questionnaire. By the addition of eastern philosophies onto this scale, a more complete measure of a person's innate ethical or moral compass can be obtained.

This deep understanding of individual context plays a vital role in both, improving the rational inputs, and, understanding the intuitive inputs, of the integrated ethical decision making model of Woiceshyn. These modifications of the model serve to allow us to better understand the gaps between "gut instinct", which so many business leaders profess to rely on, and rational thought, based in their personal moral philosophy.

There are many areas for additional research in this still developing model as identified above and these serve as promising avenues of improvement towards more prescriptive and useful ethical decision making tools and processes.

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