

RESEARCH

Moral dilemmas and evaluation of management students moral development

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A study was conducted among students of management from four different countries. Kohlberg's cognitive moral development (CMD) and Lind's dual aspect theories were employed to determine that the mutual interaction of two factors, namely the country of origin and overall level of religiosity, is significantly associated with CMD. In the case of students from Poland and Ukraine, those declaring higher religiosity displayed a higher level of moral development, whereas in the case of students from Bulgaria and the USA, a reverse relationship was observed. Notably, the results were observed to significantly depend on the type of moral dilemma considered.

Keywords: moral dilemmas, morality in business, cognitive moral development (CMD), Kohlberg's theory, Lind's dual aspect theory, cultural milieu, religiosity

Introduction: morality in business

In 2016, the Graduate Management Admission Council (GMAC), an American NGO established by leading management schools from the US, Canada, Asia, and Europe, published its annual report that contained, alongside other information, the results of a survey conducted among employers (1). The respondents were probed for the qualities and skills they considered to be the most important when evaluating management (MBA) graduates as potential employees. Of the 10 qualities analyzed, the candidate's ability to "fit with company culture" ranked the highest, followed by the capacity "ability to work in and build strong teams." The study was conducted in the context of eight distinct industries, and depending on the industry, "strong business ethics," the subject matter of this article, ranked between fourth and seventh among the most important qualities to be found in prospective employees. The results of a later, similar GMAC study (2) indicated that employers

were actively searching for university graduates with highly developed morality. Indeed, companies seek to improve their chances of finding ethical employees by employing targeted recruitment procedures, screening analyses, and candidate evaluation processes, as well as providing more ethical working environments (3, 4).

The perceived need for an ethical perspective in business activity has also been corroborated in numerous other studies. For instance, Christie et al. (5) carried out an opinion poll among managers from the USA, India, and Korea. The study concluded that an overwhelming majority of the respondents (99% of the Americans, 96% of the Indians, and 84% of the Koreans) believed that it is important to conduct economic activity in an ethical manner if one is to ensure its long-term success and profitability. Most of the respondents surveyed in the study (96% of the Americans, 71% of the Indians, and 38% of the Koreans) agreed with the statement that "being ethical and being profitable are not mutually exclusive." Hence, the managers agreed that it is possible to run a profitable business while remaining ethical (6–9).

Some researchers suggest that ethically motivated corporate initiatives such as those implemented by General Dynamics, for example, have proven to be economically viable (10, 11). At the same time, as clearly evidenced by numerous scandals observed worldwide in recent years, unethical behavior can ultimately prove very costly for companies, their employees, and investors (12, 13). As DeTienne et al. (14, p. 429) sapiently assert, “Even when one (business) scandal seems to finally end, another company outdoes the prior disgraced company and dominates the public dialogue on corporate ethics.”

Knowing what is right but doing wrong is the moral judgment-moral action gap (14). This paper examines that gap by exploring the intersection of the stages of ethical decision-making and the concept of cognitive moral development (CMD) to examine the nature of the moral development of future managers. We believe that the moral development of future managers is related to their country of origin, which is closely allied with their cultural milieu. Further, we believe that the religiosity of these managers affects their moral development. This study contributes to the literature by exhibiting the existence and/or strengths of the relationships between moral development, culture, and religiosity.

Cognitive moral development

Ethics is a discipline concerned with the distinction between good and evil, as well as the identification of specific moral duties and obligations (15–17). DeTienne et al. (14) offer three bases of ethics: Socrates, who relied on reason to determine right or wrong; Aristotle, who relied on virtues that prompt the ethical response; and Kant, who relied on inherent duties to do the universal right. Regardless of the basis of the determination, ethics is a systematized approach to moral judgement that relies on reason, analysis, synthesis, and reflection. More specifically, business ethics aims to apply general ethical principles to issues emerging in the sphere of economic activity: it pertains to situations where natural persons operate in organizational contexts, acting as (responsible) agents on behalf of companies and their owners (5). Many authors treat the notions of ethics and morality as interchangeable, which is also the approach adopted in this paper.

Our study is based on the notion that stages of ethical decision-making, particularly the second stage of “Defining the Morally Ideal Course of Action,” provide the foundation of a model that highlights that the person’s rationale for making moral decisions is what is important, rather than the decision that was actually made/implemented. In conjunction with Kohlberg’s model of moral development, we examine how identifying the morally correct answer intersects with one’s stage of moral development. This allows us to better gauge whether a manager will be able and

willing to not only make the moral decision but also follow through with its implementation. Further, we connect the manager’s culture and religiosity with one’s ability to make and implement moral decisions.

Stages of ethical decision-making

As posited by Rest (18), the following four components can be identified within a decision-making process conducted with due consideration for ethical concerns. The first component relates to the situation, while the second component relates to a response to the situation. The third element of the decision-making process involves a decision as to what one should actually do. Finally, the last component concerns the implementation of the decision. Each of these components is more fully described in the following presentation.

The first component, entitled “Interpreting the situation as Moral” (19), entails interpretation of the situation from the perspective of possible action, as well as the consequences thereof for both oneself and others (20). The decision-maker recognizes the existence of a moral issue (21). This recognition largely depends on one’s ethical sensitivity, one’s ability to perceive the ethical aspect of a given problem. One must be able to notice the moral component of what one is facing (22). This allows one to become aware of various aspects of the situation and interpret them in terms of possible courses of action, which will then lead to the recognition of the ethical conflict. In other words, one is capable of understanding that taking action may have a bearing on the interests, well-being, or expectations of others affected by the ethical conflict.

Moral judgment is described as “Defining the Morally Ideal Course of Action;” it is the second component of the model (19). It involves a clear moral evaluation (21), a judgment. The decision maker chooses the course of action that is the most adequate from their moral standpoint. Rest (18) observed that a researcher’s job was to determine how moral judgments are determined to see how individual judgments differ. He further suggested that we need to determine what underlies people’s confidence in their own decisions, even in highly complex matters. Here, we find ourselves faced with an entire paradigm for the cognitive development of moral judgments. Any analysis of said paradigm stems from the ability to determine how people arrive at different intuitions of justice (typically described in terms of “stages” of moral evaluation (judgment)). The theory of CMD focuses on the moral judgment component of the entire process (20).

The third component of Rest’s model, “Deciding What One Intends to Do” (19), concerns acknowledgement of the superiority of one morally justified choice over other, alternative courses of action (20, 21) or, to put it differently, the establishment of moral intent (23). Merely establishing

the second component's morally ideal course of action does not mean that the decision maker will actually choose to follow that moral course of action (19). To achieve this end, one should compare and contrast one's own moral values with the moral values of others, recognizing that one should realize that one's own moral values are not necessarily the same as others (22). Such a difference could result in different choices: for instance, a person may highly value the advancement of his or her personal career, which might stand in direct opposition to a morally justified alternative, such as, for example, blowing the whistle on malfeasance.

Finally, "Executing and Implementing a Moral Plan of Action" (19) is the fourth component of the model. It is a demonstration of one's commitment to and capacity for acting morally with deliberate intent (20). In other words, it means acting in accordance with previously established intentions to act morally (21–23). Rest suggests that, to achieve this feat, one must overcome the tendency to capitulate to fatigue and exertion, prevail over difficulties, and make the effort to act on the intention to behave morally (21). Failure at any one of the aforementioned stages will prevent one from acting in a morally legitimate manner (22).

Moral judgment

Moral judgment, the second component of the process of making ethical decisions, is the foundation of most models of ethical decision-making, including in the context of management and marketing. Most traditional analyses of moral judgment (i.e., the determination of whether a given thing is good or not) typically rely on moral values or principles that people relate to in everyday life when a decision needs to be made. Originally, models of ethical decision-making tended to assume that moral judgments stem from moral principles rooted in moral philosophy (i.e., philosophy explaining how people evaluate some things as good and others as evil). Lawrence Kohlberg is credited with the creation of the CMD theory. In his early paper on the topic published in 1963, he described the types and levels of moral development, with the original description of "types" of moral development later replaced by the appellation of "stages" of moral development. Trevino (20) was the first to suggest that it is not a person's value system but a specific characteristic described as CMD that ultimately determines one's verdicts concerning good and evil (23).

It is noteworthy that CMD refers specifically to justifications given to explain one's moral judgments, rather than what the decisions themselves are. Hence, the actual question is how people arrive at the justifications of their moral verdicts, not what the verdict is. CMD is a critical element of moral decision-making: the very purpose of CMD is to understand and predict moral behavior (21). The CMD theory posits that, with continuing moral development, a person's moral judgments become progressively more

comprehensive and elaborate. Kohlberg's CMD model (24, 25) suggests that people may react differently to a given moral dilemma if confronted with that same dilemma at different stages of their moral development (23). A person's moral development reflects their mental organization of moral preference (26). Over the years, there have been numerous descriptions of the respective types (stages) of Kohlberg's original theory, with nearly every publication adopting somewhat different language.

There are three key observations that can be made with respect to the stages of moral development proposed by Kohlberg (21). First, people remain consistent in terms of their level of moral reasoning in different situations (that is, they gravitate towards the same (specified) level of moral reasoning regardless of the dilemma they face). Second, irrespective of any cultural circumstance, people do not skip stages and always progress upwards, having advanced through a particular series of lower tiers. And, finally, the stages are "hierarchical entities" (products of integration) (i.e., higher-tier thinking always encompasses or incorporates the thinking inherent in the preceding stages).

The higher, the better

Kohlberg's theory assumes that cognitive processes are developmental by nature and that a person will advance through subsequent stages of moral reasoning (27). Hence, the CMD theory describes a progressive process whereby a person acquires, over time, a gradually deeper understanding of the nature of moral obligations within complex social systems (28). Kohlberg (24) claims that higher levels of moral development facilitate more adequate solutions to moral dilemmas as they better satisfy the formal criteria of justice. Moreover, he posits that knowledge itself is a source of motivation. Consistency of thought is a stimulating and solidifying factor that motivates one to act in accordance with one's own judgments (29). Further, Kohlberg's model underscores the cognitive or reason-based aspect of moral decision-making. It describes how the cognitive process of moral decision-making becomes gradually more complex and advanced as the decision-maker develops morally. The emphasis here is primarily on the cognitive process of deciding, the arguments one might use to justify given moral choices, rather than the decision itself (30).

The CMD theory argues that as one continues to develop, one gains access to additional perspectives and techniques that can be utilized in one's interactions with the surrounding world. Consequently, the current capacity for moral reasoning (argumentation) encompasses problem-solving techniques acquired at previous stages. Hence, when faced with an ethical issue, a person will evaluate it and act in accordance with the dominant sociomoral perspective shaped by previous experiences, education, and physical development (31). At every consecutive, hierarchical stage,

a person's reasoning becomes more comprehensive, and a more complex decision-making process is engaged when establishing priorities and determining what is and what is not right. The journey (progress) along the path of the hierarchical stages directly reflects the level of moral development reached. The greater the progress, the higher one's moral development level and capacity for principled decision-making (32). The fundamental assumption of the CMD model is that attitudes towards moral problems differ between the respective stages and that those attitudes are what in fact dictate one's ultimate behavior and actions. Hence, for instance, people at the sixth stage will be able to more effectively argue on given moral problems than those still thinking at stages 1–5 (33).

Kohlberg believed that judgments made at higher levels are objectively "better," and therefore more desirable, than those made at lower tiers, both in cognitive and moral terms. With regard to cognitive criteria, he believed that higher-level judgments ought to be cognitively more comprehensive (more varied) as well as cognitively more inclusive (encompassing judgments associated with lower levels). As to the moral criteria, he claimed that judgments made at the fifth level "are more akin to the formal criteria distinguishing moral from immoral judgments." Said criteria were developed within the formal tradition of Kantian moral philosophy (20).

Kohlberg posited that moral development at each consecutive stage takes place on the strength of cognitive development. As a person "matures" morally, he or she progresses up the CMD hierarchy (11). Kohlberg also argued in favor of perceiving moral reasoning as a developmental, progressive, and cumulative process. "Adopting ideas of teleology and deontology and building on Piaget's theories of child development, Kohlberg argued morality is found in stages of cognitive development that are universal and empirically observable (14, p. 432)." For instance, a person who understands the universal principled reasoning inherent in level 6 will also be able to comprehend the lower levels 1 through 5 (11).

Limitations of Kohlberg's model

As follows from the model of ethical decision-making, people first establish what is right, then decide whether they are responsible for pursuing the moral course of action. Eventually, if they decide they are, they will proceed to secure the means necessary to execute the decision reached (34). However, a significant limitation to the applicability of Kohlberg's model stems from the fact that it confines the judgments entailed in moral reasoning to the cognitive sphere—what people think of a given moral dilemma—and fails to account for action—what people actually do in a given situation (30).

Meanwhile, as follows from a study conducted by Trevino (30), there is only a limited relationship between cognition and action. Hence, moral judgments are a necessary but insufficient condition of moral behavior guided by honesty, altruism, immunity to temptation, etc.

For this reason, Kohlberg and Candee (35) made an effort to expand the original model by associating moral judgments with moral behavior, arguing that the more mature one's understanding of the adequacy of the moral choice is, the more likely it becomes for that person to actually act upon the choice (34). Despite the skepticism of other authors, Kohlberg (36) posited that cognition and behavior are nonetheless related due to our tendency to strive towards a certain harmony of thought and action. He therefore believed that higher levels of CMD should be associated with more ethical conduct. However, as reported by Trevino (20), empirical studies exploring the relationship between moral reasoning and behavior evidenced only a moderate correlation between the two.

Further, Kohlberg wanted to eliminate the notion of moral relativism in view of his suggestion that there is universal application of universal principles (much in the same way Kant denoted categorical imperatives). The sixth stage is the stage of moral development at which one includes "abstract ethical thinking based on universal principles (14, p. 434)." One rises to this highest stage as a result of socialization, wherein one expands one's experience and, in doing so, one develops more comprehensive opinions. In the present study, a limitation of Kohlberg's construct can be examined: can there indeed be universal principles used among multiple cultures, or is the socialization process sufficiently different among different cultures such that the idea that there could be a universal level of thought is nullified?

Business decisions

Many researchers, including Goolsby and Hunt (28) and Trevino (20), have suggested that the concept of CMD derived from psychology may prove useful to the understanding of ethical reasoning in business (33). Trevino (20) recommends the use of the CMD method when exploring employee attitudes towards moral dilemmas encountered in the workplace. For instance, Izzo (11), drawing on the results of his own studies, posited that in the case of business decisions with a moral dimension, salespeople with a poorly developed capacity for cognitive reasoning (i.e., those at lower stages of moral development) would not be able to recognize all the potential alternatives or evaluate the rights of all the interested parties. Hence, in a situation where three different people approach a seemingly identical moral dilemma, they may propose three different moral courses of action derived at different levels of moral reasoning (11). Moreover, the understanding of how different people perceive and cope with (seemingly) identical

ethical situations has significant implications for business managers. Thus, they can use CMD measures to evaluate their employees' capacity for moral reasoning to not only better understand such differences but also identify paths of effective moral reasoning to be followed when a moral dilemma emerges (11).

Moral dilemmas: the tests that evaluate moral development

The stage of an individual's moral development is usually analyzed with the use of moral dilemmas—hypothetical decisions that require the decision-maker to account for specific moral considerations. When analyzing a particular moral dilemma, everyone follows certain identifiable reasoning patterns. This is reflected in the specific character of moral inference, which allows one to classify particular people under the respective stages of moral development (21). In this section, we examine a number of tests used to evaluate moral development.

In Kohlberg's seminal study (24), the subjects were presented with three descriptions of situations involving certain moral dilemmas. Each situation entailed a conflict of values and served to test the way that the given subject approached moral reasoning. The respondents were orally presented with open-ended questions and responded in an interview. The participants were allowed, indeed encouraged, to explain their decisions, which provided the researchers with a rich and detailed body of data. The interview was structured with a view to identifying the process of reasoning underlying each respondent's chosen course of action in each of the three ethically charged situations (31).

Subsequently, three questionnaires (A, B, and C) were developed to standardize the test procedure (the Moral Judgment Interview [MJJI]). Each questionnaire contained three hypothetical moral dilemmas with 9–12 standardized control questions prepared for each and designed to elicit explanation of the motivations, a detailed description, and justification of the given individual's moral judgments (37). The first dilemma included in questionnaires A and B pertains to two issues: life and the law. The second dilemma in both versions relates to conflicts between morality/conscience (beliefs) (should one show leniency towards someone who broke the law against their better judgment?) and punishment (should someone who broke the law be punished?). The third dilemma evokes the conflict between authority (e.g., must one obey one's parents) and contract (performance or enforcement of contractual obligations) (37, pp. 9–10).

The second test presented here is the AMJI, the Adapted Moral Judgment Interview.

Weber and Wasieleski (31) adapted the original MJI to the requirements of their own study conducted among managers.

They prepared three descriptions of moral dilemmas. The "Heinz" dilemma described a husband stealing medicines for his wife suffering from cancer and is identical to the first dilemma included in the MJI questionnaire discussed above. The second dilemma in the test is the "Evelyn" dilemma, which pertained to a company falsifying the results of tests conducted to determine the underlying causes of vehicle malfunctions. Finally, the "Roger" dilemma three described the falsification of a report by a company examining (auditing) financial statements.

Each of the three described dilemmas was accompanied by a list of seven questions designed to identify the level of moral development attributable to the responses given by the participant. The respondents answered the questions in writing and were encouraged to provide exhaustive explanations, as short answers had little value to the researchers. Indeed, the authors of the AMJI questionnaire confirmed that the answers as such were considerably less valuable than the accompanying justifications (31, p. 104).

Once the written responses were collected, they were manually evaluated using a scoring system based on Kohlberg's theory.

Another tool used to identify the stage of a given person's moral development is the defining issues test (DIT) questionnaire developed by Rest and associates (38). Rest (39) offered that morality is based in four key psychological qualities: "moral sensitivity, moral judgment, moral motivation, and moral character (14, p. 438)." As observed by Kracher et al. (40), the DIT is a popular tool that has been used in over 1,000 experiments conducted in over 40 countries. The DIT is composed of five moral dilemmas. Both the questions and the responses are standardized, i.e., the respondents select their answers from a predefined set of alternatives. Unlike the MJI or AMJI, this questionnaire does not include open-ended questions, which allows researchers to obtain responses from greater populations (also online) and automatically process the results. The dilemmas included in the DIT pertain to the following problems (41): (1) Hunger in an Indian village and theft of food. (2) Disclosure of the criminal past of a well-known and widely respected politician. (3) A school council meeting to discuss shutting down the institution. (4) A woman suffering from cancer and acceptability of euthanasia. (5) Student protests against the deployment of US troops in the service of economic interests.

Studies employing the DIT may be conducted online or offline. The results must be forwarded to the Center for the Study of Ethical Development at the University of Alabama, and the results are provided within 2 weeks, subject to a fee of \$5.50 per respondent. It is not possible to process the test results independently. Similarly to other formats, the responses to the moral dilemmas as such are not as important as the justifications given to support them, as the latter are key to establishing the stage of the respondent's CMD. The DIT has been widely used by researchers for years; however, numerous critical opinions have recently been voiced in its

context. As observed by Trevino (20), the DIT is not suited to the determination of the respondent's CMD (on the scale of one to six), as the p index it employs only measures acceptance of stages 5 and 6, neglecting the other 4.

Similarly, Blay et al. (42, p. 197) believe that a growing number of researchers have begun to recognize the DIT as a faulty measure of the quality of moral reasoning. Fisher and Sweeney (43, p. 905) point out that "the DIT is primarily poised to register the respondent's relativism and liberal political views." Bailey et al. (44, p. 1) note that "the DIT has lost its utility or, worse still, turned out to be a flawed measure of ethical evaluation." The results reported by Fisher and Sweeney (43) also indicate that data obtained using the DIT may be influenced by the aspect of political ideology, which does not reflect the maturity of moral judgments. The respondents' moral scores decreased when they considered the DIT dilemmas from a conservative perspective. Unlike in the theory of moral development, the respondents were able to improve their morality scores by simply adopting the perspective of a political liberal (43).

In 1978, Gorg Lind of the University of Konstanz published a paper where he proposed a new moral evaluation test, the Moral Judgment Test (45). The MJT is structured around two moral dilemmas:

1. Dilemma 1: Workers describe a situation where recently a company fired some people for unknown reasons. Some workers think that their bosses are listening in on their private conversations through cameras and microphones in the building and using the information against them. The bosses say that they are not listening in. The workers cannot legally do anything until they can prove that their bosses are listening in on their conversations. Two workers then break into the main office and take the tapes that prove their bosses were listening in.
2. Dilemma 2: The doctor describes another situation: a woman had cancer, and she had no hope of being saved. She was in terrible pain and was so weak that a large dose of a painkiller such as morphine would have caused her to die. During a brief period of improvement, she begged the doctor to give her enough morphine to kill her. She said she could no longer stand the pain and would be dead in a few weeks anyway. After some thinking, the doctor decided to give her an overdose of morphine.

The MJT is composed exclusively of closed questions, allowing only a choice from a predefined set of alternative answers. The initial questions are general, asking the respondent whether he or she supports the course of action described, followed by a series of arguments for and against the presented decision. The arguments correspond to various levels of moral reasoning (1 through 6), and the respondent is asked to determine the level of acceptance of the given

argument. Arguments both for and against the decision are considered, which provides an insight into the respondent's acceptance of arguments corresponding to each of the six levels of moral reasoning.

To recapitulate the above deliberations on the dilemmas and tests presented here, it can be concluded that:

1. The tests initially relied on open-ended questions (MJI, AMJI), but later opted for closed questions (DIT, MJT) to facilitate better scalability and time efficiency of the experiments.
2. Each test contains a dilemma related to theft (of medicines, food, recordings); the only things that change are the general setting and the object(s) being stolen.
3. The MJI and partially also the AMJI originally contained dilemmas addressed to children (Kohlberg initially only examined children), but as the scope of research was expanded, dilemmas addressed to adults were additionally formulated.
4. In three of the four tests we present, the topic of euthanasia appears in a virtually identical form.
5. In the case of the MJI and the AMJI, evaluation of the results requires the involvement of skilled researchers, whereas in the DIT and MJT formats the results are automatically available. Notably, in the case of the DIT, the method of calculating the scores is confidential, and the results are subject to a fee, while in the case of the MJT, the necessary calculations can be performed independently.

Employing the dual aspect theory to identify conditions of management students CMD

As observed by Lind (46), the unique quality of the MJT is that it allows simultaneous assessment of two distinct aspects of moral judgments—cognitive and affective. This is due to the fact that the method is rooted in the dual aspect theory, which suggests that a comprehensive description of moral behavior is possible only when both the affective and cognitive aspects are taken into account. According to Lind (46), a complete description of a person's moral behavior should include two elements: the moral ideas and principles that provide information, and the cognitive capacity of the person relying on those ideas and principles in the process of decision-making.

Lind describes the MJT as a modern cognitive and structural approach to psychological measurements. He asserts that the MJT is not a traditional test of moral development but rather a multidimensional behavioral experiment in the form of a questionnaire (47, 48). The

MJT allows one to evaluate a person's ability to weigh arguments for and against a given behavior in the context of a controversial moral dilemma based on individual moral principles. It also facilitates the assessment of a person's attitude, stance, orientation, and/or opinion relative to the six stages of moral reasoning described by Kohlberg. Specifically, it reflects the extent of the person's acceptance of arguments compatible with each respective level. As referenced above, the test consists of two moral dilemmas: that related to workers (the story about employees breaking into management offices) and that related to a doctor (the story adapted from Kohlberg's MJI questionnaire (49)). Evaluation of the respondents' moral development can utilize the two dilemmas jointly or either of them separately. The MJT questionnaires have been translated into many languages, including English and Polish.

Context of the current study and research hypotheses

The primary research question that this study aims to answer pertains to factors (independent variables) that influence the level of moral development (the dependent variable). First, we develop the hypothesis related to moral development and culture: what effect might culture have on moral development? For example, if Kohlberg is correct in relying on universal moral norms, would culture have an effect on one's moral development (14)? Second, we examine the effect of religiosity on respondents' levels of moral development.

Morality and the cultural milieu

As follows from the CMD theory, the development of moral reasoning is a culturally universal phenomenon (20). The concepts and categories that underlie it are found in all cultures (20). However, as observed by Trevino (30), cultures poised towards collective decision-making, active individual involvement, and collective responsibility may facilitate the development of moral reasoning. Christie et al. (5) conducted a study exploring the relationship between the cultural milieu and morality. They compared the ethical behavior of managers from three countries: the USA, South Korea, and India, and concluded that culture is indeed an important determinant of the ethical attitudes of corporate managers. The study revealed, for instance, that culture significantly influences the ethical reasoning and standpoint of individuals. The American respondents were found to rely more strongly on normative ethical theories, whereas the Indians and South Koreans put more stock in the human factor, i.e., interpersonal relationships between people involved in given activities (5).

A study by Corey et al. (50) on the cultural conditioning of conflict management concluded that nationality and cultural

background are important factors affecting the quality of human interactions. They also observed that the likelihood of miscommunication, misunderstanding, and conflict is higher in international companies due to cultural differences. Just as it shapes societies, culture is also responsible for certain differences in terms of decision-making processes.

Even though numerous studies have corroborated the universal character of CMD, i.e., the invariability of the order of consecutive stages in every person's moral development, some reports do point out certain discrepancies between eastern and western cultures (40). Leisinger (51, p. 13) observes that "(C)ulturally determined differences can be associated with substantial normative differences. They therefore can result in apparent variations in judgments about what ought to be considered as desirable, fair, just, or responsible. These differences also result in different weighting of conflicting norms." Further, Kracher and Marble (52) analyzed differences in moral development in the USA and India using the DIT questionnaire. Their results indicate that while students from the USA received a higher average *p* score (37.2 and 35.3) in the DIT, the observed differences were not statistically significant ($F = 0.54, p > 0.05$).

Another study pertaining to the acceptance of moral development levels by respondents from different countries (Germany, Austria, the Netherlands, Poland, and Yugoslavia) was conducted by Lind (53). Based on the results of the study, Lind concluded that students from Eastern and Western Europe displayed the same order of preference for the six stages of moral development. However, he went on to indicate that students hailing from the five analyzed countries differed significantly in terms of consistent application of moral principles when faced with the dilemma of euthanasia.

Based on the aforementioned observations reported by other researchers, the first research hypothesis for the present study can be formulated:

H1: The moral development of future managers (management students) is related to their country of origin and commensurately their cultural milieu.

Morality and religiosity

Numerous studies analyzing moral development have indicated the significance of factors related to religion. Ramasamy et al. (54) make the general observation that a person's religious beliefs provide a background for moral judgments and influence attitudes and behaviors alike. Day (55) is fairly straightforward in concluding that religious affiliation, faith, and practice thereof are often correlated with prosocial attitudes. Empathy, general care for others, voluntary work, appreciation of kindness, and perceived readiness to aid people in need are all examples of these religiously associated prosocial attitudes. Additionally, they

can all be construed as indicative of high moral development under Kohlberg's model.

Numerous researchers have used the DIT to explore the moral development of religious individuals in the USA, but the presented results have been inconclusive. Sabin (56) reported that persons identifying themselves as Christian often scored within the range of the national average, but numerous other studies evidenced that Christians received below-average scores. Tatum et al. (57) analyzed the relation between the religious affiliation of first-year college students and their moral development using the DIT. The results revealed that respondents declaring no religious preference received significantly higher p scores ($M = 45.2$) than individuals identifying themselves as Catholics ($M = 36.1$) or Protestants ($M = 38.6$).

At the same time, some researchers draw attention to certain limitations of Kohlberg's theory when it comes to evaluating the moral development levels of religious individuals (58). For instance, Lawrence (59) surveyed religious fundamentalists using the DIT questionnaire and observed that some people preferred stage 4 of moral development over post-conventional stages (5 and 6), as stage 4 was more harmoniously aligned with their religious sentiments. Similar observations were reported by Scott (60, p. 361), who wrote that "the findings of several studies suggest that conservative religions tend to encourage a preference for the Stage 4 moral reasoning." To an extent, this is a consequence of the way that the DIT as such is structured to determine (using the p coefficient) a given person's acceptance of the post-conventional phase of moral development (61).

Given these diverse opinions regarding the relationship between moral development and religiosity, the second research hypothesis for the present study was formulated as follows:

H2: The moral development of future managers is affected by their religiosity.

Verification of the research hypotheses

This study was conducted using the Polish and English language versions of the MJT questionnaire among students from four countries: Poland (351), Ukraine (58), Bulgaria (54), and the United States (63); a total of 526 respondents. The first step of the study entailed determination of the respondents' acceptance of the six respective levels of moral development. **Figure 1** reflects the subjects' responses to two MJT moral dilemmas and their country of origin.

As we can see, significant differences were observed for all stages of moral development save the fifth.

In the next part of the study, the respondents were divided into four groups of people declaring low, medium, or high

levels of religiosity and atheism. **Figure 2** reflects the subjects' responses to two MJT moral dilemmas and their declared level of religiosity or lack thereof.

As follows from **Figure 2**, in this case statistically significant differences were observed only for stages 3 and 6.

Moral development index

As described in section "Cognitive moral development," the moral reasoning of a person is not rooted exclusively in one level of moral development but rather relies on the highest level attained by the individual, as well as all the levels below the same. Higgins and Power (62) arrived at a similar conclusion when he observed that the moral judgments of an individual stem from several levels of moral development simultaneously. To account for this fact, the moral development index (MDI) proposed by Payne et al. (63) will be used, as it is determined on the basis of acceptability of all the stages, while also acknowledging the superiority of higher over lower stages of moral development.

$$\begin{aligned} \text{MDI} = & 5(r_6 - r_1) + 4(r_6 - r_2) + 3(r_6 - r_3) + 2(r_6 - r_4) \\ & + (r_6 - r_5) + 4(r_5 - r_1) + 3(r_5 - r_2) + 2(r_5 - r_3) \\ & + (r_5 - r_4) + 3(r_4 - r_1) + 2(r_4 - r_2) + (r_4 - r_3) \\ & + 2(r_3 - r_1) + (r_3 - r_2) + (r_2 - r_1) \end{aligned}$$

where r_i —level of acceptance of stage i .

Using this index, one can describe moral development by accounting for a given person's or group's acceptance of each of the six developmental stages. It is also possible to calculate the index for both moral dilemmas proposed by Lind simultaneously or for each dilemma individually.

Verification of H1

In order to verify the first hypothesis, the MDI mean differences significance test was performed with respect to the respondents' country of origin. The calculations revealed no statistically significant discrepancies—Both dilemma: $F = 0.182$, $p = 0.908$; Worker dilemma: $F = 0.967$, $p = 0.408$; and Doctor dilemma: $F = 0.909$, $p = 0.436$.

Verification of H2

To verify the second hypothesis, the MDI mean differences significance test was performed for respondents declaring different levels of religiosity: high ($n = 88$), medium ($n = 260$), low ($n = 125$), and atheist ($n = 57$). The calculations revealed no statistically significant discrepancies—Both dilemmas: $F = 0.137$, $p = 0.938$; Workers dilemma: $F = 0.197$, $p = 0.902$; and Doctor dilemma: $F = 0.870$, $p = 0.456$.

Additional calculations revealed that there were no statistically significant differences in terms of the moral development of people identifying themselves as religious (MDI = 28.43) and atheist (MDI = 27.07).

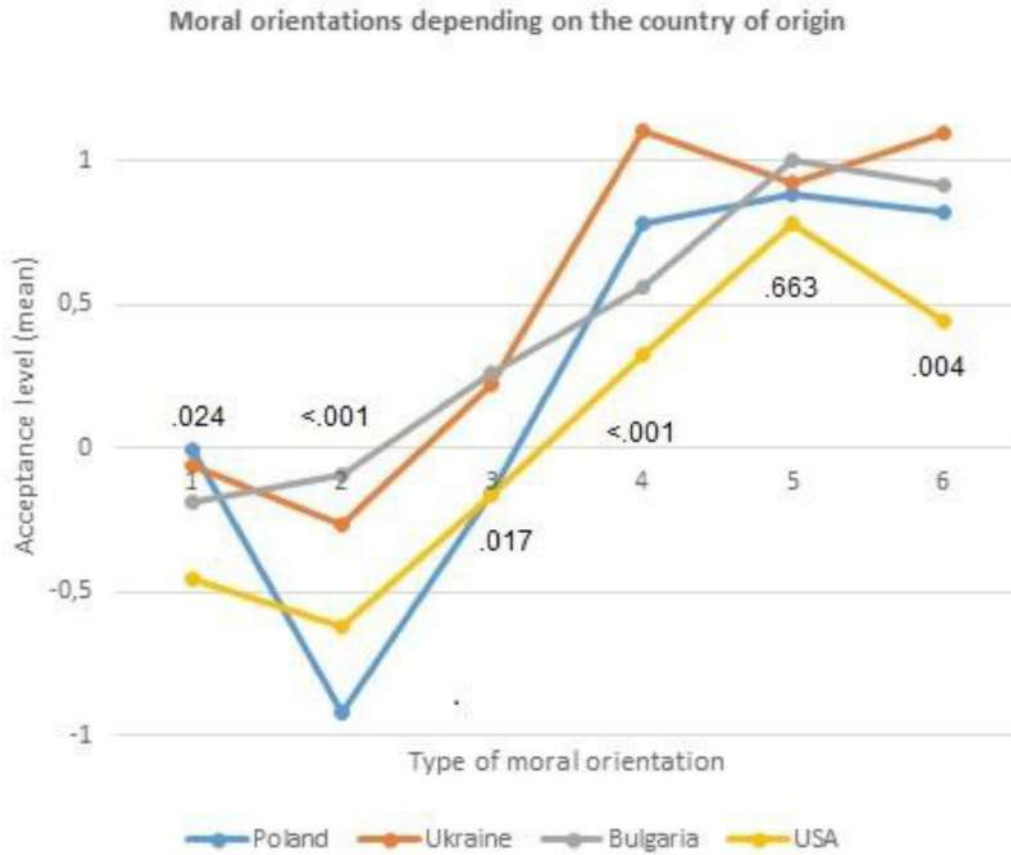


FIGURE 1 | Moral orientations depending on country of origin.

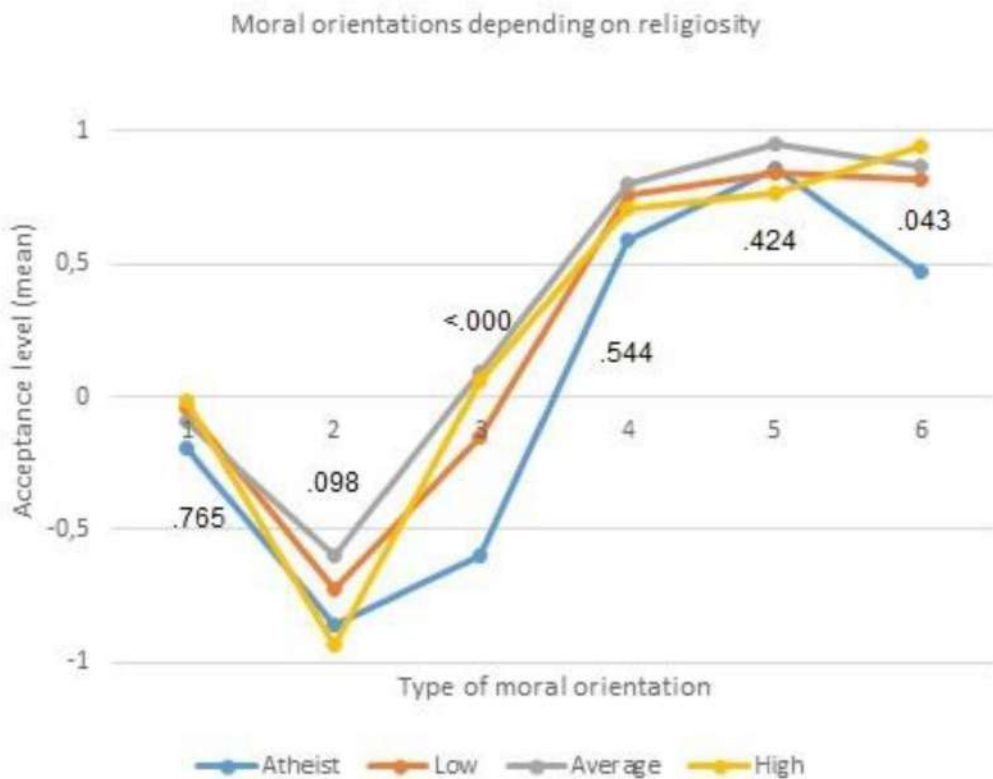


FIGURE 2 | Acceptance of the stages of moral development by declared religiosity.

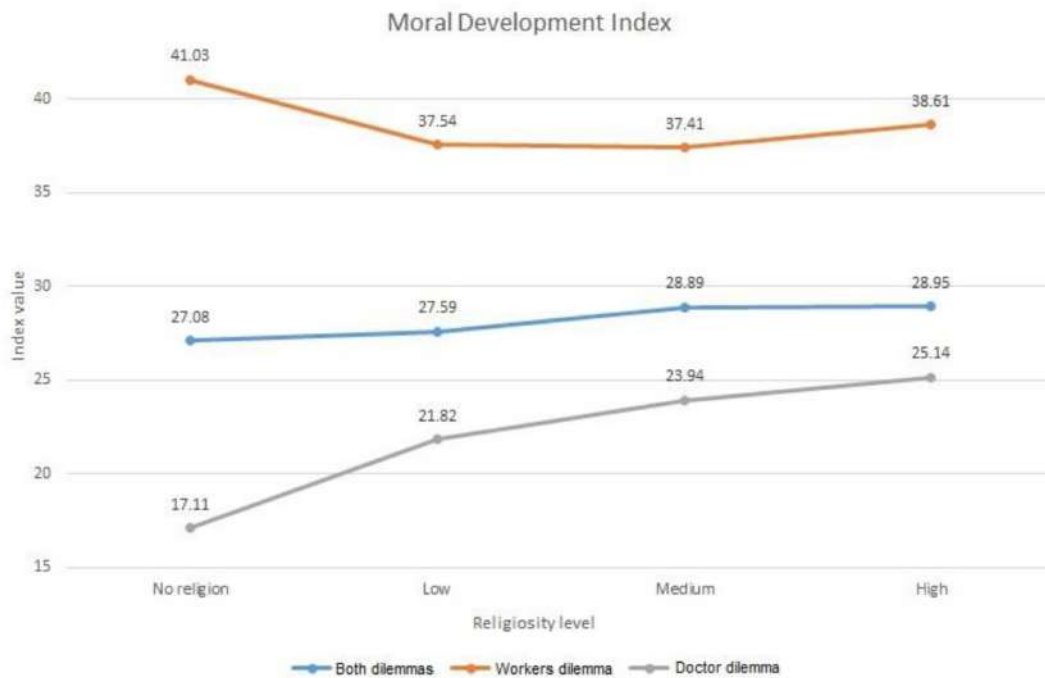


FIGURE 3 | Levels of religiosity and moral development index (MDI) using the MJT.

As evidenced in **Figure 3**, when we consider the entire analyzed population and both moral dilemmas, the level of moral development does increase with the level of religiosity.

However, the observed differences are not statistically significant. This tendency is somewhat more pronounced in the case of the doctor's dilemma alone but is not present in the case of the employee dilemma taken separately.

Comparison of results for the respective moral dilemmas

This study was conducted with the use of two moral dilemmas proposed by Lind in the MJT questionnaire. If we compare the evaluation of CMD for the entire studied population using the respective dilemmas, statistically significant differences become apparent. When we use only the Workers dilemma, MDI = 38.44; when using the Doctor dilemma, MDI = 22.65 ($t = 7.773$, $p = 0.000$). We obtained similar results when we compared students from different countries and also those declaring different levels of religiosity. MDI was always significantly higher when the employees' dilemma was used. This means that the estimation of moral development is highly dependent on the moral dilemma employed. To further explore this issue, an inter-object effects analysis was conducted. Statistically significant differences were observed only for the doctor dilemma, as presented in **Table 1** and **Figure 4**.

When considering the results for the entire analyzed population and the doctor dilemma, we can observe that the impact of religiosity on the MDI is insignificant. The

same can be said about the impact of the country of origin. However, a statistically significant (0.014) interaction emerges between religiosity and the country of origin when associated with the MDI. Similar conclusions can be drawn by analyzing **Figure 4**. If we consider Poland and Ukraine, the MDI clearly decreases with the decreasing level of religiosity. Meanwhile, for Bulgaria and the USA, the opposite seems to be true. This observation is presented in greater detail in **Figure 5**. The differences between the respective groups presented therein are statistically significant.

Discussion

The results registered for students from Poland and Ukraine evidenced a clear relationship between moral development and the level of religiosity. Notably, most of these respondents studied at a Catholic University, which likely was also a factor in their own analyses. As noted by Traiser and Eighmy (4), in the case of universities with clear religious affiliation, there tends to be a more prominent emphasis on business and ethics in the curriculum. This leads some companies to actively focus their recruitment efforts on graduates of private schools and universities, many of which are affiliated with a specific religion, on the assumption that such candidates will represent higher levels of moral and ethical development than graduates of public institutions.

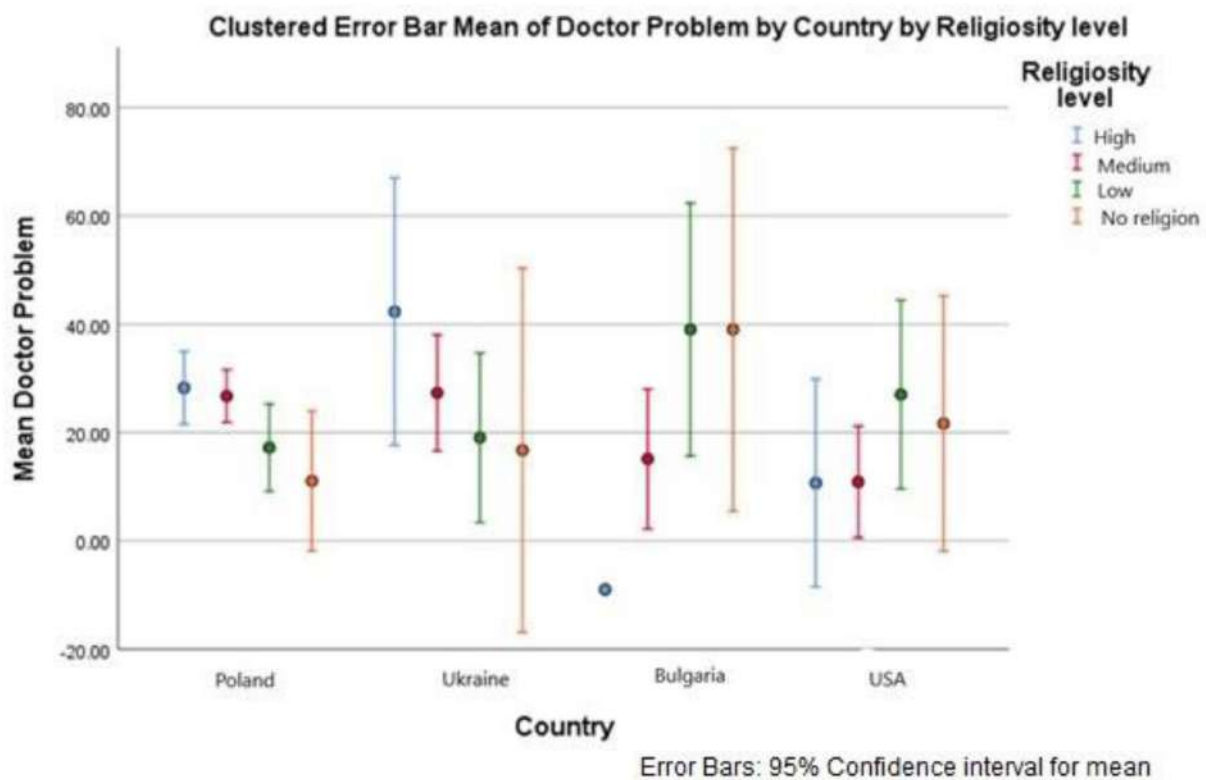
The results presented in **Figures 4** and **5** indicate that in the case of Polish and Ukrainian students, the level of religiosity is indeed positively correlated with the level of morality. This observation echoes the conclusions reached by

TABLE 1 | MDI doctor dilemma inter-object effects test.

Source	Type III sums of squares	df	Mean square	F	Significance
Adjusted model	27,616.795 ^a	15	1,841.120	1.810	0.031
Constant	55,825.805	1	55,825.805	54.897	0.000
Country of origin	1,595.162	3	531.721	0.523	0.667
Religiosity level	1,741.688	3	580.563	0.571	0.634
Country of origin * religiosity level	21,437.993	9	2,381.999	2.342	0.014
Error	500,324.197	492	1,016.919		
Total	796,581.000	508			
Total adjusted	527,940.992	507			

^aR square = 0.052 (adjusted R square = 0.023)

Dependent variable: MDI – Doctor dilemma.

**FIGURE 4** | Grouped graph exhibiting mean errors for the doctor dilemma relative to respondents' country of origin and religiosity.

Day (55, p. 301), who writes that “religious commitment and spiritual practice foster wisdom, associated with enhanced problem-solving, perspective-taking, hopefulness, humility, generosity, tolerance, and communication with others.” Herzog et al. (64, p. 3) made a similar observation, noting that prosocial attitudes can be related to religiosity.

Specifically, with regard to the relationship between moral development and religiosity, our research indicates that, if we take into account the entire sample of people from different countries/cultures and two moral dilemmas, there is no difference in the level of CMD between people who declare themselves to be religious (MDI = 28.43) and those who declare themselves to be atheists (MDI = 27.07). We also

found no significant differences between people declaring different levels of religiosity.

With regard to the relationship between moral development and country of origin/culture, our research also indicates that there are no significant differences in moral development between people from the four countries studied. This applies when we use both moral dilemmas at the same time and each of them separately.

Finally, with regard specifically to interactions between country of origin/culture and level of religiosity, however, the results of our research indicate that the level of moral development is influenced by the interaction between two factors: the country of origin and the level of religiosity. In

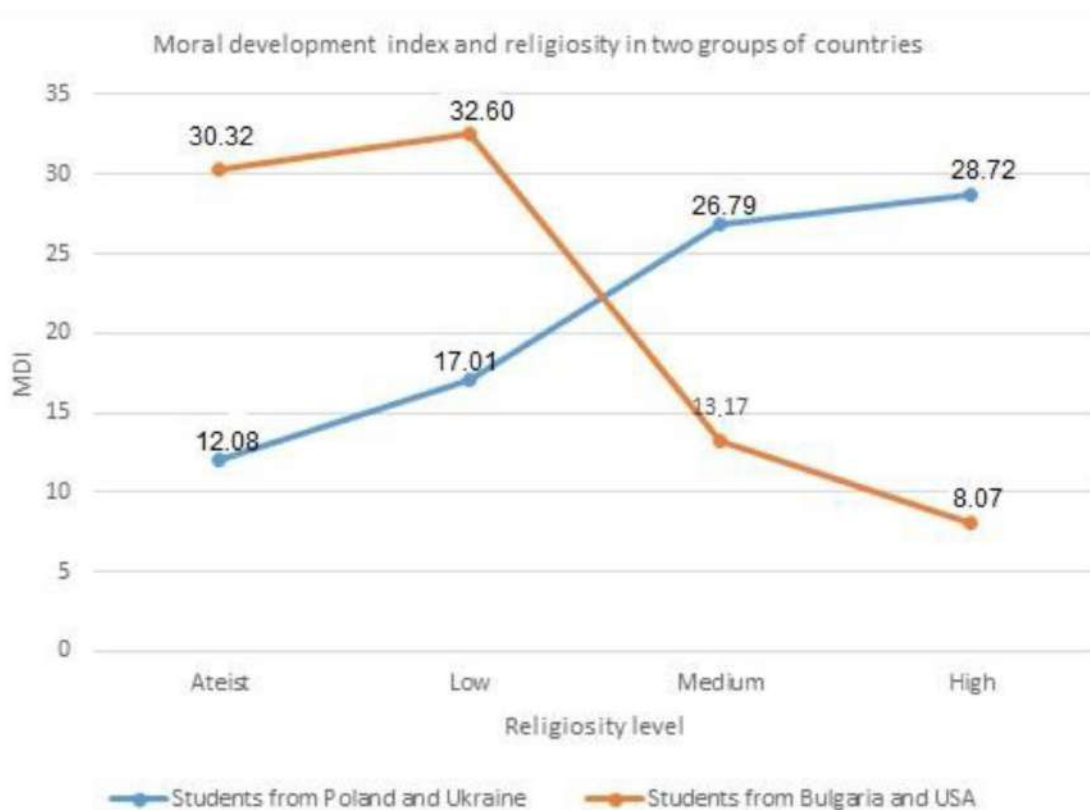


FIGURE 5 | Religiosity and moral development from Poland/Ukraine and Bulgaria/USA doctor dilemma responses.

assessing moral development, therefore, both of these factors cannot be taken into account independently but must be taken into account together. Therefore, if we want to estimate the level of moral development of a particular person, we should ask not only whether one's religiosity is high but also at the same time ask what country one comes from and what cultural characteristics one has. According to the results of our studies, there is a positive relationship between religiosity level and moral development level for Poland and Ukraine, but a negative relationship for the USA and Bulgaria.

Also, Zabid and Saidatul (65) found interaction effects of two factors: culture and religiosity level in their studies of three ethnic groups (Chinese, Malays, and Indians) declaring two levels of religiosity (high and low). Interestingly, however, they obtain those results only for four among 13 moral dilemmas studied. Those researchers' results are highly consistent with our findings.

The results of estimating the level of moral development depend on the moral dilemma used. In our research, we used two classic moral dilemmas (used by many researchers): euthanasia and theft. The application of both of these moral dilemmas yields different results for the entire sample of people from different countries. The use of the theft dilemma gives a significantly higher estimate of the level of moral development (MDI = 38.44) than the euthanasia dilemmas (MDI = 22.65) for the entire sample.

If, on the other hand, we examined the relationship between moral development and the level of religiosity as well as the country of origin, we obtained statistically significant differences only for the euthanasia dilemma. Taking advantage of this dilemma, we can conclude that people with a higher level of religiosity are at a higher level of moral development, but this applies only to Poland and Ukraine; in the case of the USA and Bulgaria, the opposite relationship exists. The dilemma of euthanasia has also revealed orthodox attitudes. Some students who professed to be highly religious rejected any arguments justifying euthanasia. One person even wrote a comment: "This is the dilemma of euthanasia; I won't answer any questions." In the case of the theft dilemma, such attitudes were not observed.

Future research and conclusion

Studies analyzing moral development in accordance with Kohlberg's CMD theory utilize a variety of moral dilemmas. The above conclusions indicate that the choice of specific dilemmas has a direct bearing on the results of such investigations. Clearly, the selection of moral dilemmas must be done very carefully, or researchers should discontinue using dilemmas altogether, opting instead for value system analyses (63).

It is noteworthy that some students who declared a high level of religiosity rejected all the arguments for and against

the case for euthanasia. This attitude did not occur with the employee theft dilemma. This implies that the content or nature of the moral dilemma has an impact on the results of this research.

It seems that similar studies should be carried out in other countries and among followers of other religions. We did not ask our respondents about the type of religion they professed, but if we take into account the countries surveyed, it can be assumed that they were overwhelmingly Christians. Such a study could be conducted, for example, among the followers of Islam or among Jews. The questionnaire developed by George Lind that we used makes it possible to take into account both moral dilemmas and each separately in the research, which seems to be a valuable feature of this tool.

The presented results also indicate that the moral development level of future business leaders—management students—is affected by a combination of two factors: country of origin and religiosity. This may serve as a practical indication for recruitment officers looking for potential employees. It may be worth noting the given candidate's country of origin and whether he or she actively practices a religion or has graduated from a Catholic University. This may prove particularly important if high levels of moral development are one of the key hiring criteria. DeTienne et al. (14, p. 435) urge continued research into the areas of moral development and the relationship between moral development and moral behavior.

This need is clear, and it should be done considering many elements, not the least of which is the country's cultural characteristics and religiosity. "We call on management scholars to investigate the importance of social, organizational, and individual norms rather than unwittingly assuming that universal principles should govern all organizational affairs (14, p. 435)." We believe that our contribution to the literature is a continuation of vital research in a world growing ever smaller and yet seemingly more divided than ever, politically and with regard to religious and moral beliefs.

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Conflict of interest

The authors declare that the research was conducted in the absence of any commercial or financial relationships that could be construed as a potential conflict of interest.

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