

Ethical Decision-Making Theory: Gaps and Deficiencies

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Abstract

Ethical decision-making (EDM) descriptive theoretical models often conflict with each other and typically lack comprehensiveness. This paper examines these conflicts, gaps, and deficiencies in current EDM theory which would need to be addressed in any future comprehensive EDM model. The gaps and deficiencies include the following: (1) lack of consolidation of individual EDM variables; (2) lack of broader issue-related characteristics; (3) lack of moral awareness (or amoral awareness); (4) lack of integration of intuition and emotion; and (5) lack of integration of moral rationalization. The paper concludes with its implications for future EDM descriptive theory building.

Introduction

While much has been discovered regarding the ethical decision-making (EDM) process within business organizations (Palazzo et al., 2012, p.323), a great deal remains unknown. The importance of EDM is no longer in doubt, given the extent of illegal and unethical activity that continues to take place every year and the resultant costs to societal stakeholders including shareholders, employees, consumers, and the natural environment (U.S. Sentencing Commission, 2013; Ethics Resource Center, 2014; Association of Certified Fraud Examiners, 2012). Unethical activity by individuals continues despite the best efforts of business organizations to implement comprehensive ethics programs, including codes of ethics, ethics training, and whistleblowing hotlines (Tenbrunsel et al., 2003; Webley, 2011) and despite the extent to which business schools around the world teach the subject of business ethics (Rossouw and Stuckelberger, 2012). The significant negative yet potentially preventable costs to society resulting from the unethical actions of individual firm agents suggests that ethical decision-making might be considered one of the most important processes to better understand, not only for the academic management field but for the corporate community and society at large (Treviño, 1986, p.601).

There have however been important developments through academic research over recent years leading to an improved understanding of EDM (for comprehensive qualitative reviews, see Treviño et al., 2006; Tenbrunsel and Smith-Crowe, 2008). Building on and borrowing from a series of academic disciplines and theories, a number of descriptive ethical decision-making *theoretical* models have been proposed to help explain the decision-making process of individuals leading to ethical or unethical behaviour or actions (see Torres, 2001). Commonly referred to as ethical decision-making (EDM) theory, these *descriptive* theoretical EDM frameworks (as opposed to *normative* EDM frameworks) help to explain how cognitive

processes (i.e., reason or intuition) or non-cognitive or affective processes (i.e., emotion) operate within the brain (Reynolds, 2006; Salvador and Folger, 2009) leading to moral judgment and behaviour on the part of individuals.

The rationalist approaches to EDM suggest that a reflective moral reasoning process plays the key role in ethical decision making. The rationalist approach might be classified into three “prominent streams of research” (see Sonenshein, 2007): (i) manager as philosopher (e.g., Kohlberg, 1973; Hunt and Vitell, 1986); (b) a person-situation approach (Treviño, 1986; Ferrell and Gresham, 1985); and (iii) an issue-contingent approach which focuses on the characteristics of the issue rather than the individual or situation (Jones, 1991). To further enhance our understanding, the rationalist theoretical models typically present the EDM process as a series of temporal and sequential *process* stages, typically beginning with initial awareness or recognition of an ethical issue leading to a moral judgment, intention, and finally to behaviour (Rest, 1986). The intuition-emotion stream, in contrast to the rationalist approaches, focuses on one’s gut sense or gut feelings which determine what is ethically acceptable (Haidt, 2001; Sonenshein, 2007). 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).

In addition to explaining the EDM process, most theoretical EDM models also include a set of individual, organizational, or situational-related *variables* and indicate at which stage of EDM (i.e., awareness, judgment, intention, or behaviour) they can exert a causal effect or a moderating influence. Based on these theoretical EDM models, hundreds of empirical studies, both qualitative and quantitative in nature, along with several meta-studies, have now been conducted to try to verify and explain exactly which independent *factors* or *variables* actually influence the decision-making of individuals, including whether one stage of EDM necessarily leads to the next stage (see Ford and Richardson, 1994; Loe et al., 2000; O’Fallon and Butterfield, 2005; and Craft, 2013).

While such theoretical and empirical research has proven helpful to better understand what has been referred to as the ‘black box’ of EDM (Liedka, 1989, p.805; Tenbrunsel and Smith-Crowe, 2008, p.584), the relevance or explanatory power of the theoretical and empirical research can at least initially be questioned given the lack of consistent findings (O’Fallon and Butterfield, 2005; Craft, 2013; Pan and Sparks, 2012). This may be partially attributable due to the research methods being used (e.g., the use of scenarios/vignettes, surveys, student samples, or self-reporting, see Randall and Gibson, 1992; O’Fallon and Butterfield, 2005) or the diversity or quality of the research measurement instruments being utilized (see Mudrack and Mason, 2013; Casali, 2011). Another possibility may be that EDM is simply too complex a neuro-cognitive-affective process involving too many inter-related or undiscoverable variables being processed by our brains preventing any possible generalizable conclusions. It may also be that the predictive ability of any theoretical EDM model will be limited to activity that more clearly constitutes ethical or unethical behaviour, rather than predicting behaviour involving more complex dilemmas (a ‘right versus a right’ or a ‘wrong versus a wrong’) where achieving normative consensus over what even constitutes ‘ethical’ behaviour can often prove to be elusive (Ferrell and Gresham, 1985, p.87). The challenges and complexity of EDM have even led some researchers to suggest a “punch bowl” or “garbage can” approach to EDM, which assumes that researchers will never know exactly what takes place leading to ethical judgments, and that only what goes into or out of the process is capable of being analyzed (e.g., Shminke, 1998, p.207).

Research Problem and Objectives

One other possible explanation for the lack of consistent empirical findings however is that further refinements to EDM descriptive theory models if undertaken might improve the models' explanatory and predictive capability leading to more relevant and consistent empirical findings. It is this latter possibility that this article seeks to address. For example, a review of the descriptive EDM theoretical models proposed to date (Tensbrunsel and Smith-Crowe, 2008) along with consideration of the more recent challenges and criticisms raised with respect to EDM research (Haidt, 2001; Sonenshein, 2007; Whittier et al., 2006; Bartlett, 2003) suggests that there is significant room for improvement in theoretical EDM models. Following their review of the empirical EDM research, O'Fallon and Butterfield state (2005, p.399): "If the field of descriptive ethics is to move forward to strengthen our understanding of the ethical decision-making process, it is imperative that future studies focus more attention on theory development." According to Tenbrunsel and Smith-Crowe (2008, p.547): "...many [studies] are still atheoretical or uni-theoretical, relying on a single theory." They then reflect on the deficiency in EDM theory: "Unlike in the past, researchers no longer need to justify their rationale for studying ethics; instead, their attention needs to focus on developing a more comprehensive theoretical platform upon which empirical work in behavioural ethics can continue" (Tenbrunsel and Smith-Crowe, 2008, p.593). In other words, the current disagreement among scholars over which theoretical EDM model (if any) is the most appropriate, especially when engaging in empirical research, needs to be addressed.

This paper will attempt to contribute to the EDM literature by focusing on the primary gaps in the theoretical ethical decision-making models that have been identified. By doing so, the research objective is to provide a series of propositions that can lead to the development of a more robust theoretical descriptive EDM model that not only captures and builds upon the current state of EDM in a more comprehensive manner, but also consolidates and attempts to bridge together the varying and sometimes directly conflicting propositions and perspectives that have been advanced. The following will now outline some of the major deficiencies, gaps, and inconsistencies in EDM theory that should be addressed in any new proposed EDM model.

Gaps and Deficiencies in EDM Theoretical Models

Lack of consolidation of individual EDM variables

There currently appears to be confusion within the various EDM models regarding which factors play a key role in EDM and how they should be classified or categorized. One study found that 119 different variables, many of which might overlap, have been included in one or more of eleven different EDM theoretical models demonstrating a lack of consistency (see Torres, 2001). Greater clarity over the categorization and labeling of the various EDM variables and in particular the situational/organizational and individual constructs should take place to reduce possible confusion among EDM researchers in their use and categorization.

More specifically, there appears to be a lack of discussion of the importance of moral character in EDM: "[Rest] and other models of EDM in organizations are...devoid of virtue ethical considerations" (Crossan et al., 2013, p.570). According to Pimental et al. (2008, p.360): "The presently available models are insufficient [because] they fail to find that individuals' characteristics are integral to the identification of ethical dilemmas". Others have suggested that dispositional values (i.e., moral values such as benevolence and universalism and non-moral

values such as hedonism and beneficence) that "...inhibit or encourage moral conduct" must be incorporated into any EDM model (Watson et al., 2009, p.3). In other words "...'bad' or 'good' apples, or bad features of otherwise good apples play a role in decision making as well" (Watson et al., 2009, p.12). The current view of what constitutes a 'bad apple' being primarily based on one's cognitive moral development or 'CMD' (e.g., Treviño and Youngblood, 1990; Ashkanasy et al., 2006), may not be sufficient to properly reflect the individual 'apple's' ethical disposition. Carlson and Kacmar (1997) propose that in addition to CMD, one's 'moral philosophy' and 'value system' also determine one's ethical motivation. Watson et al. (2009, p.21) suggest that both moral and nonmoral dispositional characteristics should be reflected in EDM research. Damon and Hart (1992, p.455) propose that: "there are both theoretical and empirical reasons to believe that the centrality of morality to self may be the single most powerful determiner of concordance between moral judgment and conduct." This leads to the first proposition: *Consolidate the individual variables and moral self-concepts into a single individual-based construct in any revised EDM model.*

Lack of broader issue-related characteristics

Rather than focusing on the good or bad 'apples' (i.e., individual characteristics) or the good or bad 'barrels' (i.e., organizational or situational characteristics), some have argued that the 'ethical issue' itself should be the focus of EDM (Weber, 1996). As opposed to an apple (i.e., individual) or the barrel (i.e., organizational environment), one should also consider the 'case' as well, meaning the moral issue itself (see Kish-Gephart et al., 2010). Jones' (1991) issue-contingency model clearly moved EDM in this direction, although it's not clear if it was moved far enough. For example, one could simply minimize the importance of issue intensity by incorporating it into other process stages of EDM such as the moral judgment stage: "While Jones (1991) adds the concept of moral intensity which is the degree of 'badness' of an act; it can be placed in the consequences and behavioural evaluation portions of the synthesis integrated model" (Herndon, 1996, p.504). The criteria used by Jones to define issue intensity might also be critiqued from a normative perspective, as being too limited by merely focusing on consequential concerns (similar to Bentham's utilitarian criteria) along with social norms. 'Issue intensity' as an EDM construct may therefore need to have its criteria expanded to include broader deontological considerations such as the potential violation of a rule or acting in an unjust manner which would presumably render an issue more intense in nature.

Other issue-related characteristics beyond issue intensity also appear to be lacking in EDM models. For example, some researchers (e.g., Valentine and Hollingworth, 2012) have minimized the importance of moral intensity in favour of one's "perceived personal relevance or *importance* of an ethical issue to an individual" ("PIE") (Robin et al., 1996, p.17, emphasis added). Another aspect of issues which does not appear to have been discussed in EDM literature is whether an issue is perceived to be very *complex* or difficult to resolve (i.e., the perceived degree of conflict among competing moral standards or stakeholder claims) which could affect one's motivation to even attempt to resolve the dilemma or might affect the process (reason or intuition) by which moral judgment is reached. The concerns over the limited definition of 'issue intensity' and the potential relevance of other issue related characteristics to EDM such as issue 'importance' and issue 'complexity' leads to the second proposition: *The issue-related variable should be broadened to include other issue-related features.*

Lack of moral awareness (or amoral awareness)

The EDM models, by relying on Rest (1986), presume that only through moral awareness of the potential ethical nature of a dilemma can one ultimately engage in ethical behaviour. For example, Sonenshein states (2007, p.1026): "...moral awareness is often viewed as binary – you either recognize the ethical issue or you fail to do so...Consequently, research has tended to focus on whether moral awareness is present or absent as a precondition for activating the other stages of rationalist models (Jones, 1991, p.383)..." The focus then has been on moral awareness itself, rather than on the outcome of amoral awareness or the factors that might lead to a lack of moral awareness. As a result, the potential for "amoral management" (Carroll, 1987) is not taken into account in almost all proposed EDM models.

There are now several theories that have been proposed in the EDM literature to help explain the processes or reasons by which one might lack moral awareness, which has been referred to as "amoral awareness" (Tenbrunsel and Smith-Crowe, 2008). For example, *ethical fading* is "the process by which the moral colors of an ethical decision fade into bleached hues that are void of moral implications" (Tenbrunsel and Messick, 2004, p.224). In order for "ethical fading" to take place, people engage in self-deception through the use of euphemistic language (e.g., "aggressive" accounting practices; "right sizing") and other techniques to "shield themselves" from their own unethical behaviour. Another similar term used to explain one's lack of moral awareness is *ethical blindness*, or "the decision maker's temporary inability to see the ethical dimension of a decision at stake" (Palazzo et al., 2012, p.324). Ethical blindness includes three aspects: (i) people deviate from their own values and principles; (ii) this deviation is temporary in nature; and (iii) the process is unconscious in nature (Palazzo et al., 2012, p.325).

Other theories related to amoral awareness include *moral muting* (Bird and Waters, 1989, p.75) which involves managers who "...avoid moral expressions in their communications..." even when they act for moral reasons, or non-moral *decision frames* which occurs when one focuses on the business or legal implications of issues rather than the ethical considerations (Tenbrunsel and Smith-Crowe, 2008; Dedeke, 2013). The process of framing in a non-moral manner leading to amoral awareness can result due to insufficient or biased information gathering, or socially constructing the facts in a particular manner (Sonenshein, 2007). Amoral awareness can also be the result of a lack of *moral attentiveness*, which has been defined as: "...the extent to which an individual chronically perceives and considers morality and moral elements in his or her experiences" (Reynolds, 2008, p.1027). A lack of *moral imagination* (Werhane, 1998) can also lead to amoral awareness. Moral imagination involves whether one has "a sense of the variety of possibilities and moral consequences of their decisions, the ability to imagine a set of possible issues, consequences, and solutions" (Werhane, 1998, p.76). When one is only able to see one option, one may be unaware that one is even facing an ethical dilemma with other more ethical alternatives being available.

By not including amoral awareness in EDM models, an important stream of EDM research is being ignored. Even if one is not aware that an ethical dilemma exists, one can still engage in what might be considered 'unintentional' ethical or unethical behaviour (Tenbrunsel and Smith-Crowe, 2008; Jackson et al., 2013). Due to the importance of understanding amoral awareness and the processes leading to it, which would necessarily prevent a moral judgment process from taking place and thereby increase the potential for unethical behaviour, amoral awareness should also be depicted in any EDM theoretical model. This leads to the third proposition: *Include amoral awareness (or lack of moral awareness) leading to behaviour in revised EDM model.*

Lack of integration of intuition and emotion

A growing number of researchers are indicating the importance of including what has been referred to as the “dual process” of both reason and intuition in any EDM model (e.g., see Elm and Radin, 2012, p.316; Marquardt and Hoeger, 2009, p.159). For example, Woiceshyn (2011, p.313) states [emphasis added]: “Following the developments in cognitive neuroscience and neuroethics (Salvador and Folger 2009) and paralleling the general decision-making literature (Dane and Pratt 2007), most researchers have since come to hold a so-called *dual processing* model of ethical decision making.” Despite this fact, very few studies provide a clear visual depiction of the influence of both reason and intuition on EDM. Haidt (2001) includes reason (or reasoning) as well as intuition in his schematic social intuitionist model, although as indicated above, reason serves primarily a post hoc rationalization function and emotion (or affect) appears to be comingled with intuition for Haidt. Reynolds (2006) proposes a two systems model which also includes both intuition (the reflexive X-system) and reason (the higher order conscious reasoning C-system) but appears to have left out the impact of emotion. Woiceshyn (2011) also attempts to integrate reason and intuition through a process she calls ‘integration by essentials’ and ‘spiraling’ but does not explicitly include emotion. Gaudine and Thorne (2001) visually depict the influence of emotion on the four EDM stages but do not refer to intuition. Other fields, such as social psychology, have attempted to merge intuition and reason together schematically (Strack and Deutsch, 2004),

One published study was identified however that shows the links between reason, intuition, *and* emotion. Dedeker (2013) does so by proposing a “cognitive-intuitionist” model of moral decision-making. In the model, intuitions are referred to as reflexive “automatic cognitions”, which may or may not interact with “automatic emotions”. This interaction is considered part of the “pre-processing” process which often takes and is then “subject to review and update by the moral reflection/reasoning process”. Emotions such as anger can also “sabotage” the moral reflection stage for some people and thus an “emotional control variable” is proposed “...that enables an individual to...modify...their feelings stages”. Dedeker’s “cognitive-intuitionist” integrative model recognizes and captures the importance of moving future EDM theory in a more integrative manner, i.e., one that incorporates reason, intuition, emotion, and rationalization into the EDM process.

While the actual degree of influence of reason versus intuition/emotion and the sequencing or nature of the interaction remains open for debate and further research (Dane and Pratt, 2007), virtually everyone now agrees that both approaches play a role in EDM. The relationships between emotion and intuition upon each other, as well as on moral judgment and intention, should therefore be indicated in any revised EDM model. As indicated by Haidt (2001, p.828): “The debate between rationalism and intuitionism is an old one, but the divide between the two approaches may not be unbridgeable. Both sides agree that people have emotions and intuitions, engage in reasoning, and are influenced by each other. The challenge, then, is to specify how these processes fit together. Rationalist models do this by focusing on reasoning and then discussing the other processes in terms of their effects on reasoning. Emotions matter because they can be inputs to reasoning...The social intuitionist model proposes a very different arrangement, one that fully integrates reasoning, emotion, intuition, and social influence.” Yet despite the claim of “fully” integrating reason and emotion, Haidt (2001) clearly makes reason play a secondary role to intuition in a potential two stage process, highlighting its lack of importance to EDM (see: Saltzstein and Kasachkoff, 2004). This leads to the fourth proposition: *Include both intuition and emotion in addition to moral reasoning as part of the EDM process.*

Lack of integration of moral rationalization

Moral rationalization has over time become recognized as a more important psychological process with respect to EDM. Moral rationalization has been defined as “the cognitive process that individuals use to convince themselves that their behaviour does not violate their moral standards” (Tsang, 2002, p.26) and can be used to justify both small unethical acts as well as serious atrocities (Tsang, 2002, p.25). Another way of thinking about rationalization is through the process of *belief harmonization* which involves “a process of arranging and revising one’s needs, beliefs, and personal preferences into a cohesive cognitive network that mitigates against cognitive dissonance” (Jackson et al, 2013, p.238). Rest also refers to the rationalization process by suggesting that (1986, p.18): “...a person may distort the feelings of obligation by denying the need to act, denying personal responsibility, or reappraising the situation so as to make alternative actions more appropriate. In other words, as subjects recognize the implications of [their moral judgment and intention] and the personal costs of moral action become clear, they may defensively reappraise and alter their interpretation of the situation [i.e., the awareness stage] so that they can feel honorable, but at less cost to themselves.”

There are several potential theories underlying moral rationalization. Moral rationalization may be based on the notion of *moral appropriation* or “the desire for moral approval from oneself or others” (Jones and Ryan, 1997, p.664). The moral rationalization process has also been tied to what Ariely (2012, p.53) refers to as *fudge factor* theory, which helps explain how many are prepared to cheat a little bit through ‘flexible’ moral reasoning while still maintaining their sense of moral identity. Similarly, *moral balance* theory permits one to engage in moral deviations as long as one’s moral identity remains ‘satisfactory’ (Nissan, 1995).

Bandura’s theoretical work on *moral disengagement* has also become an important theoretical source with respect to moral rationalization. According to Bandura (1999), moral disengagement, similar to moral rationalization, involves a process by which one convinces oneself in a particular context that ethical standards do not apply. Moral standards regulate behaviour only when self-regulatory mechanisms or “moral self-sanctions” (i.e., one’s conscience) are activated. Psychological processes that can prevent this activation include “...restructuring of inhumane conduct into a benign or worthy one by moral justification, sanitizing language, and advantageous comparison; disavowal of a sense of personal agency by diffusion or displacement of responsibility; disregarding or minimizing the injurious effects of one’s actions; and attribution of blame to, and dehumanization of, those who are victimized” (Bandura, 1999, p.193).

Anand et al. (2004) and Heath (2008) extend Bandura’s work by outlining the additional means by which one can rationalize corrupt or unethical acts. In terms of the timing of rationalization in the EDM process, according to Anand et al. (2004, p.11): “Rationalizations can be invoked prospectively (before the act) to forestall guilt and resistance or retrospectively (after the act) to ease misgivings about one’s behaviour. Once invoked, the rationalizations not only facilitate future wrongdoing but dull awareness that the act is in fact wrong.” While moral rationalization is therefore a cognitive (albeit possibly subconscious) process, it may also affect, be affected by, or work in conjunction with (i.e., overlap) the moral reasoning process or emotion. Moral rationalization is often unfortunately ignored or simply assumed to exist by most EDM models. The often critical sub-process of moral rationalization should therefore be made explicit in any proposed EDM model leading to the fifth proposition. *Include the moral rationalization process in any revised EDM model.*

Conclusion

This paper attempts to address the major deficiencies that have been noted in currently used EDM theoretical models. There are several other potential important deficiencies in the current state of EDM theory which are beyond the scope of this study that should be addressed as well. But if a new proposed theoretical EDM model can at least properly take into account the primary concerns raised above, a potentially more robust and comprehensive EDM model will have been developed for use by a broader range of empirical EDM researchers. Given the extent of theoretical and empirical research that has now taken place, EDM in organizations might be considered to be moving towards developing into a “stand-alone” academic field (Tenbrunsel and Smith-Crowe, 2008, p.545). Whether this eventually takes place is primarily dependent on the strength of the theoretical EDM models being developed and tested by empirical EDM researchers.

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