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IDENTIFYING STRATEGIES THAT ENCOURAGE RESOLVE TO EXHIBIT MORAL COURAGE

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ABSTRACT

Recent highly publicized business scandals involving accounting ethical failures have encouraged research and recommendations to teach business ethics throughout the business curriculum. Research studies provide evidence that increasing moral sensitivity and judgment is possible over short periods of moral instruction, however, having higher moral sensitivity and judgment does not guarantee that moral courage will be displayed under duress. This study identifies personal moral courage intention strategies to support morally courageous acts.

I. INTRODUCTION

The necessity of improving effective accounting ethics education is apparent. Recently, the convictions of Enron executives, Kenneth L. Lay and Jeffrey K. Skilling were returned by the jury on May 25, 2006. The convictions stipulated that Ken Lay was guilty on all 10 counts of conspiracy, wire fraud, securities fraud, bank fraud, and making false statements. Jeff Skilling was convicted on 19 of 28 counts of conspiracy, securities fraud, making false statements, and insider trading (Johnson, 2006). Other recent major ethical accounting failures at WorldCom, Adelphia, Tyco, HealthSouth, Global Crossing and other companies have brought down the wrath of Congress and federal prosecutors on corporate malfeasance.

The above scandals represent numerous lapses in morally courageous behavior, or the lack of moral courage. Moral courage is the action of behaving ethically in the fear of personal loss or danger. In reaction to the concerns for the public interest and to arrest the frequency and impact such failures might have on the securities' markets and the public trust, Congress passed the Sarbanes-Oxley Act of 2002 (SOX). SOX mandates sweeping corporate governance changes regarding auditor independence (Title II), corporate responsibility (Title III), and enhanced financial disclosure (Title IV). State Boards of Accountancy are also reacting by revising ethics requirements for both current and new entrants (Thomas, 2004).

Because accounting professionals are first exposed to accounting ethics as students, educators are reevaluating how accounting ethics is delivered in their

curriculum. Christensen, *et. al.* has been researching how to effectively teach business ethics to accounting students. To date, their research confirms what others have suggested: having moral sensitivity and having moral judgment capability is important and can be improved in the short-term with ethics instruction but having these two moral attributes is insufficient to ensure persons will act with moral courage (Christensen, *et. al.*, 2006a). Their research, using the Defining Issues Test 2 tool (DIT2), substantiated that the students in an undergraduate and graduate accounting program of a southwestern AACSB accredited school, can exhibit positively increasing moral sensitivity and judgment from a variety of ethics teaching methods. Their research also evidenced that the effectiveness of ethics instruction is influenced by sociological demographic differences—gender, class standing, religiosity, and prior service experiences. (Christensen, *et. al.*, 2006b) However, during the conduct of their research, some of the participating accounting students were involved in a cheating scandal!

We believe that not only should moral virtues be taught in accounting education but also prescriptions about how students can increase their moral intentions. This paper suggests that certain personal moral courage intention strategies can assist in encouraging accounting students to act with moral courage when under professional duress.

II. LITERATURE REVIEW

Armstrong's review of ethics education in accounting is categorized along the framework of Thorne's (1998) Integrated Model of Ethical Decision Making. (Armstrong, *et. al.*, 2003) Therein are discussed Kohlberg's six stages of cognitive moral development (Kohlberg, 1984) and Rest's four-component model (FCM.) The FCM emphasizes that moral sensitivity and moral reasoning are requisite moral attributes and are prerequisites to higher moral motivation and moral character. (Rest, *et. al.*, 1999) Also, Armstrong observes that Thorne's integrated model melds Rest's FCM with Pincoffs' observations about virtue ethics. Pincoffs states that "moral virtues" (e.g. trustworthiness, honesty, integrity, dependability, etc.) are those attributes of character that describe an individual's direct concern for others and that "instrumental virtues" (e.g. courage, fortitude, perseverance, etc.) make it more probable that a person will be successful in pursuing goals, ends, or objectives—exhibiting moral courage.

Understanding the significance between moral virtues and instrumental virtues brings clarity about the significance of knowing what to do and acting. Intellectual virtues are generally acquired by study and instruction, while instrumental virtues are acquired only by practice (Cheffers and Pakaluk, 2005). As reported by several

developmental psychologists, Aristotle's observation seems intuitively right when he stated, "We are what we repeatedly do. . ." (Aristotle). We become moral by acting moral.

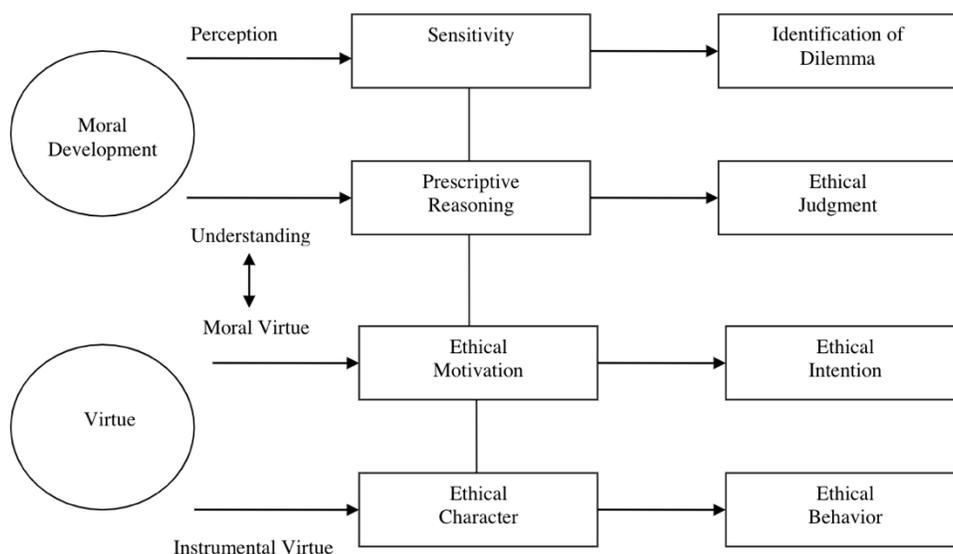
Below is a description of Thorne's model and a focus on the third stage of the FCM, ethical motivation. Additionally, this paper will focus on a proposed sub-stage of ethical intention, a component of the ethical motivation/intention stage. Ethical intention is the immediate precursor to ethical behavior.

1. THORNE'S ETHICAL MODEL

A description of Thorne's model is provided as follows:

Figure 1 indicates that Moral Development and Virtue are both required for ethical behavior. Figure 1 further suggests that Moral Development comprises *sensitivity* to the moral content of an ethical dilemma and *prescriptive reasoning*, the ability to understand the issues, think them through, and arrive at an ethical judgment. Similarly, Virtue comprises *ethical motivation*, which describes an individual's willingness to place the interests of others ahead of his or her own, and *ethical character* . . . Ethical Motivation [is] a moral virtue . . . Instrumental Virtues make it more probable that a person will be successful in pursuing ethical goals, ends, or objectives. Hence, according to Thorne (1998), "the integrative perspective suggests that an individual's ethical character is a reflection of his or her instrumental virtue."

FIGURE 1
THORNE'S INTEGRATED MODEL OF ETHICAL DECISION MAKING



Note that Figure 1 contains a two-headed arrow between “understanding” and “moral virtue.” According to Thorne, that arrow is:

. . . used to depict the reflexive nature of the association between these two concepts [moral development and virtue]. Although not inconsistent with cognitive-development theory, the nature of this association largely reflects a virtue-ethics emphasis which accepts that virtuous individuals possess both the understanding of what is ‘good’ and the desire to be ‘good’ . . . Hence, the integrated perspective explicitly acknowledges that an individual’s prescriptive understanding of an ethical dilemma is integral to his or her desire and ability to act virtuously, and that an individual’s ethical character is integral to his or her prescriptive understanding of an ethical dilemma. (Armstrong, *et. al.*, 2003) Thorne’s integration of intellectual and instrumental virtues with Rest’s FCM provides greater clarity for further research into improving moral behavior of accounting students. For instance, by linking intellectual virtues to ethical motivation and intention, research can focus on the intellectual virtues possessed by accounting students, educators, and professionals and perhaps how knowledge of certain intellectual virtues impacts perceptions of subroutine behaviors demonstrating intentions to act virtuously.

2. ETHICAL MOTIVATION ETHICAL INTENTION STAGE

Thorne’s integrated view of Rest and Pincoffs’ work “. . . suggests that an individual’s ethical motivation is a reflection on his or her moral virtue. This, in turn, suggests that individuals [who] are morally virtuous are more motivated in their intention to act ethically than less morally virtuous individuals.” (Thorne, 1998) Ethical motivation is a prerequisite to exhibiting moral character (courage), but all the moral sensitivity, all the moral judgment capability, and all the ethical motivation is useless if the accountant doesn’t make the right decision and act. Bebeau (2002) states it well, “. . .if the accountant wilts under pressure, is easily distracted or discouraged, or is weak-willed, then moral failure occurs because of a deficiency in character and competence.” (Bebeau, 2002)

3. A SUGGESTED PRESCRIPTION

So how can accounting educators influence accounting students to better act for the public good in their anticipated ethical challenges that will arise in their professional careers? We believe that strengthening an individual’s desire and intent to be moral courageous would be a good objective in educating accounting students. It is hoped, that as we educators strengthen our accounting students’ resolve and

competence to be ethical, they will more likely not fail when the ethical challenge presents itself.

Ethics education not only should teach the developmental stages of moral sensitivity and judgment but must also implement teaching methods to move the student to greater ethical intention, the immediate precursor to ethical behavior. This notion that intent is immediately linked to behavior is supported also by the theory of planned behavior (Ajzen, 1991) Just short of doing morally courageous acts, students must have a plan of action, things that they can do, that can assist them in making morally courageous decisions. Failure to plan is planning to fail, so the saying goes. By having students write about intention strategies, enables them to visualize and hopefully more easily exhibit moral courage when under professional duress. By implementing intention strategies, the student is moved toward real moral actions. These intention strategies are both internally and externally validate their desire and willingness to act with moral courage.

An ultimate moral strategy may be to exit the offending firm and professionally disassociate from the morally spoiling event. Most, if not all, Codes of Conduct and professional associations suggest resignation as a final step in resolving ethical problems. However, there are less drastic steps that can be taken. The accountant can resolve to stay with the offending firm and seek to persuade and nudge people to act morally. Resignation is sometimes referred to as a

public or “heroic” strategy; however, there is virtue in remaining, performing less “heroic” strategies, and helping a company change its culture for the better.

4. STRATEGIES THAT ENCOURAGE RESOLVE TO EXHIBIT MORAL COURAGE

Badaracco has observed that morally courageous acts don’t necessarily need to be public. Rather, the majority of ethical challenges are resolved by quiet effective leaders. He believes that effective moral leaders are those that quietly go about righting or preventing moral wrongs—unethical policies, procedures, transactions, and/or culture, rather than being involved with headlining whistle-blowing actions. (Badaracco, 2001) Badaracco states that these quiet leaders often work from mixed and complex motives, but they are unabashed realists. They usually work in lower-levels of management and are the ones that get things done. Badaracco doesn’t dismiss the reality that some ethical or moral challenges require direct, public action, but he believes that quiet moral leadership is practical, effective, and substantial. He presents four basic rules associated with these effective, quiet leaders. His advice is gleaned from observations from over 150 cases in which he personally interviewed

experienced, well-seasoned subjects who have spent decades in the business environment. He suggests that these basic rules are not necessarily used in tandem, but rather provide a tool kit of options that might be useful in dealing with difficult, messy problems. The four basic rules are as follows:

Put things off till tomorrow. When ethical dilemmas heat up, quiet leaders look for ways to buy time, to let the turbulent water calm, waiting for sound moral instincts to emerge, and looking for opportunities that arise from the flow of events. There are two time-buying sub-strategies: the quick fixes and the stalling tactics. The put-things-off-till-tomorrow strategy would not work for the danger of shipping fraudulent financial statements, which calls for immediate action. However, as Badaracco states it, “The vast majority of practical ethical challenges facing most managers are mundane and subtle, calling for the unglamorous virtues of patience and staying power.

Pick your battles. Astute quiet ethical leaders realize that it will take political capital to tackle ethical challenges. Badaracco states very well that, “. . . political capital is a hard currency of organizational life. You earn it by establishing a reputation for getting things done and by having a network of people who can appreciate and reward your efforts, without compromising your moral standards. Political capital is hard to accumulate and devilishly easy to dissipate. By being wise and careful about how you divest your political capital, to resolve selected moral disputes, can benefit your professional career.

Bend the rules, don’t break them. Between the trivial and tragic ethical challenges that arise, sometimes it is just best not to be an ethical zealot. For matters that are trivial in nature, the quiet moral leader might find wiggle room by bending the rules imaginatively, so as to serve a better or higher moral end. The quiet leader must be careful here and not to tread on illegal activity. Bending the rules, when ethically appropriate, takes discipline, restraint, along with flexibility and entrepreneurship.

Find a compromise. Compromise sometimes does not fit very well with moral absolutists. Badaracco firmly states, “[quiet leaders] reject the idea that moral principles can be treated like salami and sacrifices slice by slice, but they try not to see situations as black-and-white tests of ethical principles. For this reason, crafting responsible, workable compromises is not just something that quiet leaders occasionally do, it defines what they are. (Badaracco, 2001)

Quiet leaders don’t start revolutions, but they are real moral leaders and use the above four basic rules to maneuver through difficult ethical situations. Additional

strategies below show what strategies can be employed to assist in strengthening ethical intention.

5. ASSESSMENT OF REST'S FCM

Armstrong, *et al.*, (2003) have provided an excellent review of the research assessing Rest's FCM. Most attempts at measuring moral development in the FCM have focused on the first two components (moral sensitivity and moral reasoning), where ethics education significantly improved either sensitivity or judgment. Many studies have investigated the effects that a specific course or type of experience may have on moral judgment. Among them are studies on general education courses (Mustapha and Seybert, 1989), ethics courses (Armstrong, 1993; Ponemon, 1993; Boss, 1994), a freshman colloquium on psychosocial issues (Tennant, 1991), participation in service learning (Boss, 1994; Gorman *et al.*, 1994), an outdoor education program (Smith and Bunting, 1999), and religiosity (Conroy and Emerson, 2004). Of note is that virtually all of these approaches were effective in promoting moral judgment. Ferrell *et al.*, (2005) believe that it is "experience in resolving moral conflicts [that] accelerates an individual's progress in moral development." This belief is also postulated by Rest and Deemer (1986) who state that "spending more time contemplating issues" is a key factor in promoting moral development.

Despite the assertion that moral judgment and behavior are positively correlated, Ponemon (1993) and Bay (2001) report that increasing moral judgment does not necessarily result in improved moral behavior. Rather, there seems to be a quadratic relationship, where individuals with low DIT scores and those with high DIT scores are more likely to behave unethically. Bebeau (2002) suggests that a possible moderating variable in these experiments is differences in character. For some students, increasing moral judgment may increase their shrewdness. The weakness of character as a cause for moral failure emphasizes the need to build character simultaneously with increasing moral sensitivity and judgment.

Although a few methods for assessing the third component are described by Bebeau in her work with dentists and nurses, we could find no research for suggesting strategies that accounting students could implement to indicate positive resolve to exhibit moral courage when an ethical challenge presents itself, the focus of this study. Also, and not surprisingly, there has been little research on assessing the fourth component of the Rest's FCM because of the difficulty to measure it. This paper reports on the results of researching intention strategies that help incline accounting students' resolve to exhibit moral courage.

Our accounting program has integrated ethics education across much of its undergraduate and graduate curriculum. After traditional ethics education, that focused on developing moral sensitivity and judgment, a shift of emphasis was made. We desired to move to the higher level of ethical behavior. We asked our students to focus on “intention” strategies, they believed, that would enable them to move toward and support exhibiting moral courage when that ethical challenge arises. These intention strategies are referred in Rest’s fourth stage in the FCM, moral behavior/character, “. . . implementing *subroutines* that serve a moral goal.” (Armstrong, 2003)

We asked students what they were going to do now to better prepare themselves to act with moral courage—how could they strengthen their intent; how could they exhibit their resolve? Just short of doing morally courageous role-playing and simulations, an intermediate step was developed. The students were asked to write on the subject of what intention strategies they could employ that would assist them in acting morally while under professional duress.

Table 1 is organized in rank order depicting the more commonly listed intention strategies to the least. Some memorandum essays could have listed more than one strategy and each of the uniquely mentioned strategies was included in the frequency count total. From the uniquely written 101 one-page, double-spaced essays, 162 mentioned strategies appeared.

TABLE 1
SUGGESTED INTENTION STRATEGIES

Student Suggested Intention Strategy	Frequency	Percentage
Make up your mind ahead of time to act with moral courage	33	20.4%
Have an adequate savings	22	13.6%
Remember and be a person with character, values, integrity, and moral beliefs	21	13.0%
Network with other professionals	17	10.5%
Study ethics, philosophy, values	12	7.4%
Be aware and careful of the situation you find yourself in	11	6.8%
Continually improve professional knowledge, skills, and abilities	9	5.6%
Have a mentor	7	4.3%
Learn from others' mistakes	7	4.3%
Develop a system of policies and procedures	5	3.1%
Learn values at a young age	3	1.9%
Possess a strong sense of duty and respect for others	3	1.9%
Live within your financial means—stay out of debt	3	1.9%
Set standards and never waiver from them	3	1.9%
Family support—share ethical dilemma with others	2	1.2%
Have a backup plan	2	1.2%
Demonstrate courage to quit a job	2	1.2%
Totals	162	100%

Provided below are short harmonious explanations of each the 17 intention strategies, gleaned from the various essays written by the students.

Make up your mind ahead of time to act with moral courage. Many students believed that simply making up your mind ahead of time is paramount in actually being morally courageous. From the time children are young, being encouraged to just “say no,” to drugs and other immoral behavior, there appears to be a consensus that an a priori decision-making effort is effective. By making up your mind early to be an ethical and moral person allows you time to contemplate or ponder the significance of your stated position. Now, not only are you intellectually committed to be moral, you are emotionally encouraging such behavior.

Have an adequate savings. Having an adequate savings allows economic flexibility. Any transition from an ethically unsavory employment situation, where one must or should quit, should not be hampered by the lack of resources. Many ethical accounting failures occurred because persons were, in their minds, not able to give up their sole source of income. Personal financial pressures can be taken out of the complicated calculus of ethical decision making.

Remember and be a person with character, values, integrity, and moral beliefs. Not only should persons make up their minds ahead of time and occasionally ponder such a position, but they should always remember to be a person with character, a person possessed with intellectual values, and able to exhibit integrity by living up to those high expectations. Associated with this strategy is the importance of remembering long-term positive consequences of moral decisions and have faith in their reality and eventual fruition.

Network with other professionals. By networking with other accounting professionals through professional associations, civic organizations, churches, etc., the accounting professionals have greater opportunities of transitioning to other employment. Close associations with others within the field of expertise can provide advise, leadership models, and employment opportunities.

Study ethics, philosophy, values. Knowledge is key to proper ethical decision making. One must have knowledge of appropriate decision-making models, ethical values that might be in conflict with the ethical decision at hand, what prioritization of morals and values is appropriate under varying circumstances. Wisdom can not be exhibited without knowledge.

Be aware and careful of the situation you find yourself in. Accounting professionals should be careful not to be led into professionally compromising situations. This is not to say that the accountant should become a whistleblower, a dramatic hero, but rather that they learn how to handle ethically sticky situations and be wary of employment choices and with whom they work and associate.

Continually improve professional knowledge, skills, and abilities. By improving a professional's knowledge, skills, and abilities, they become less susceptible of becoming obsolete and fearful of leaving an unethical employment situation, if exiting is the only choice available. Also, they become a more credible source for solution recommendations in resolving ethical challenges the more perceived knowledge and intelligence they possess.

Have a mentor. Not just any mentor will do. The best kind of mentor they can have is one that can guide them confidentially through ethical dilemmas. External mentors are more likely to look out for their safekeeping than the firm for which they work.

Learn from others' mistakes. Hearing stories about those who chose not to act wisely and with moral courage provide understanding of the unfortunate moral consequences of moral omission or immoral commission. Oftentimes, these stories reinforce the necessity of knowledge regarding minimum acceptable legal behavior, acceptable standards adherence, and benefits of listening to higher ethical expectations.

Develop a system of personal policies and procedures. Routines of ethical behavior can be integrated into personal policies and procedures. Individuals can help foster an ethical personal control environment by integrating expected ethical conduct into areas of their personal responsibility. Much unethical and illegal activity arises because of poor personal habits—drinking too much, engaging in other risky behavior—simply not living moral and ethical lives. It is difficult to compartmentalize poor personal behavior from high ethical conduct as a professional accountant.

Learn values at a young age. By learning values at a young age, children grow up with a consistent ethical framework. Most believe that values, morals, or ethical expectations are socialized by parents, clergy, and educators.

Possess a Strong Sense of Duty and Respect for Others. We are social animals and live within groups of immediate families, extended families, friends, neighbors, and communities. We also identify ourselves with larger groups with similar moral perspectives, with varying degrees of loyalties. We have numerous, complex loyalties that give rise to conflicting ethical expectations of behavior. By understanding these relationships and the attendant responsibilities, duties, and loyalties associated with each social group aids in prioritizing moral choices when faced with a dilemma.

Live within your financial means—stay out of debt. One of the largest motivating pressures that tend to dissuade persons from ethical conduct is the oppression of financial difficulties. By living within your income means and personally incurring only acceptable levels of debt, the individual accountant is able to enjoy the economic freedom associated from debt avoidance.

Set standards and never waiver from them. Being committed to high standards of ethical behavior, grounded in universal values and morals, is a form of perseverance. Perseverance is an instrumental virtue necessary to implement integrity and constancy of moral behavior.

Family support—share ethical dilemma with others. When an accountant believes he or she has an unsharable burden, an overwhelming ethical dilemma, poor ethical decision making can occur. By sharing difficulties and laying the burden on trusted others to help, individuals are better able to exhibit ethical conduct.

Have a backup plan. Oftentimes an unethical challenge involves other persons. You may have the desire to act ethically, but if the other persons involved are not so inclined, you must have a backup plan that safeguards your personal integrity and professional reputation. Backup plans include, for those that need to exit, having your resume listed with a professional placement service, contacting close professional associates for other employment opportunities, etc.

Demonstrate courage to quit a job. If the worst outcome emerges from the difficult ethical dilemma you are handling, be willing to walk. Learning how to exit gracefully and without burning any bridges is difficult but worth the political capital you have earned to date. Under these circumstances is it best to be gracious, polite, even-tempered, and professional.

III. DISCUSSION AND CONCLUSION

Our focus was to develop accounting students' resolve to identify appropriate implementable intention strategies to help them more successfully exhibit moral courage while under professional duress. The students' identified intention strategies could be used to assist with the morally courageous act of necessarily exiting the offensive firm or for not exiting the offensive firm, but rather staying to help change its moral culture and becoming a "quiet leader," as identified by Badaracco.

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