

An Ethical Reasoning Structural Approach A Structural Approach to Ethical Reasoning: The Integration of Moral Philosophy

ABSTRACT

This A new approach to the field of ethical decision research is proposed to deals deal with integrating deontology, utilitarianism and virtue ethics into a unified framework of moral philosophy to study ethical reasoning among business professionals. A total of 344 Three hundred thirty-four managers from Small and Medium Enterprises (SMEs) were tested by using structural equation modelling procedures to determine the best fit indices. While Although deontology, utilitarianism and virtue ethics are inter-related within the scope of moral philosophy, we it was also found that the moral philosophy affects positively affects on the ethical reasoning: [~~colon & insert comma~~], i.e., ethical awareness, judgment, motivation, and intention. It is hoped that our findings will provide greater insights as into how moral philosophy determines the ethical values of managers during the ethical decision making process.

Keywords: Ethical reasoning, moral philosophy, deontology, utilitarianism, virtue ethics

INTRODUCTION

[Oops! The word “reach” was omitted--as a revision--from the “1st 40 minutes” excerpt previously returned to the author.]

Ethical reasoning ability is considered as vitally important in the shared ethical concepts and principles that guide common ethical issues (Paul & Elder, 2005). Ethical reasoning in business depends largely on the way how we think one's manner of thinking; [~~colon & insert comma~~], i.e., what we should be done in making ethical choices and to arrive reach the a final decision (Treviño et al., 2006). According to Knobe (2005), the studies on ethical reasoning studies have heretofore been centered focused on the moral rules and the welfare of others, [~~comma~~] and neglected the moral character that transmits the a moral and welfare altruistic attachment to others (Arjoon, 2000). Moral philosophy has been used interchangeably used as with ethical theory (Ahmad et al., 2005; Bastons, 2006; d'Anjou, 2011) and remains as a crucial part component of reasoning in an ethical decision making process. Treviño et al. (2006) proposed that moral awareness (the existence of an ethical dilemma), moral judgment (deciding what is right), and moral intent (the meaning of an act), [~~notice inserted comma~~] and as well as ethical motivation (inspiration to do the right thing) are the constitute the underlying process of ethical reasoning in a business organization.

Moral philosophy offers a rationale that provides the impetus for an elaboration elaborating of on thrusts to an ethical reasoning structure. The Akrivou et al. (2011) explained that an understanding and knowledge of moral philosophy enables business people persons to decide achieve decisions based on

the an inclusive comprehensiveness of morally moral comprehension that is reasoned through opinion and intuition. Moreover, [~~insert comma~~] Akrivou et al. (2011) explained that it this comprehension also serves as an ethical thrusts thrust, [~~insert comma~~] that which in turn developed develops as a structure for ethical decision making. Deontology, utilitarianism and virtue ethics are said to be the most important moral philosophies for many ethical reasoning studies; [~~delete semi-colon & insert comma~~], from marketing to nursing and from military to information technology (IT). Altman (2007) suggested that moral philosophies put forward proffer a fundamental foundation for the practical application of ethical reasoning. This practical application is enabling for enables an assessment of damage-reduction, self-discipline and virtuous characters in an integration integrative manner that in succession offers a framework for evaluating business people's persons' principles about the for ethical reasoning. This Such assessment is crucial as because each business professionals professional hold possesses a certain degree of moral principles to guide ethical/[~~delete your space between this forward-slash & the next word~~] unethical decisions made (Abdolmohammadi et al., 2009). In reality, the practically practicality of business-as-usual business-as-usual cannot be generalized as the degree of to which business professional's [~~delete your apostrophe~~] are extensively influenced by altered morality extent of moral principles in making decision making. Arjoon (2000, 2007), Forsyth (1980), Hunt and Vitell, (1986), and Shanahan and Hyman (2003) added all asserted that moral philosophy should be treated as a decision making tools decision making tool. It This principle verifies affirms the individual as a conscientious moral agent (Treviño et al., 2006) in for making ethical decisions making. Furthermore, it a functioning moral philosophy is essential in for illustrating the manner of in which a person weight weighs their alternatives as a moral agent (DeConinck & Lewis, 1997). [See CJR's endnote #1]

In fact, previous models proposed by Ferrell and Gresham (1985), and Hunt and Vitell (2006) have only classified moral philosophy into only; [~~delete semi-colon~~] deontological deontology and utilitarianism, [~~delete comma~~] but neglected the dimension of virtue (Arjoon, 2007) in moral reasoning. This notion is supported by Arjoon (2000, 2007), Whetstone (2001), and Shanahan and Hyman (2003) where they who have all argued that the virtue of human character should be included to complement the rules compliance with rules and the social conscience in ethical reasoning. Ashkanasy et al. (2006) argued maintained that moral philosophy applies theories of knowledge into to practical reasoning. Nonetheless, business people persons pay little attention to the knowledge and its nature. Interestingly, Christie et al. (2003) highlighted that business people often fail to acknowledge and understand the influence of an underlying moral philosophy. A recent study by Aggarwal-Gupta et al. (2010) claimed that moral philosophy is always regarded independently, [~~notice inserted comma~~] and the any effort to extend its comprehension afar as the basis of business ethical business decision practices are is neglected and left leaves ethical reasoning incompetently justified.

Since moral philosophy and ethical reasoning are both drawn from a common notion – [~~delete hyphen & insert comma without space before~~], moral development (Ferrell & Ferrell, 2005; Loviscky et al., 2007; Treviño et al., 2006), it is logical to examine if whether there is a linkage exists between these concepts, and if so, what would be the direction of the relationships? [~~delete question mark & insert period~~]. Deontology is legally bind bound by duty (Altman, 2007), [~~notice inserted comma~~] regardless of the consequences (Jecker, 2007), [~~notice inserted comma~~] and less on wisdom (van Staveren, 2007) due to behavior control in ethical reasoning. Utilitarianism defines the rights right to act for protection on protect for the utmost good for of a maximum number of people persons (O'Fallon & Butterfield, 2005) with less intention of a moral obligation to the society (Weymark,

2005) and but neglects the moral character (Baugher & Weisbord, 2009) for reasoning the ethically ethical acts. [←~~delete~~ period & insert semi-colon→]; While whereas, [←~~notice inserted comma~~] virtue ethics is proposed to guide moral behavior (Arjoon, 2007) in rationalizing and reasoning ethical decisions for ~~principled-centered~~ principle-centered acts (Skarlicki & Latham, 1996) with visionary ends (Asheim & Mitra, 2010). Overall, all three moral philosophies harmonizing harmonize and rationalizing rationalize a path of ethically ethical actions based on ethical reasoning (Ilies et al., 2009). Arjoon (2007) described observed that an integration of moral philosophy into moral reasoning will evade the tendency in to classifying classify people according to moral beliefs with in the absent absence of justified decisions. The Promotion of the greatest interest is insufficient to permit the a morality moral sense of duty without the self-vigilance [←~~notice inserted hyphen~~] of sensible wisdom. As a result Therefore, the gap between dutiful-[←~~delete~~ hyphen] harm damage-reduction-[←~~delete~~] this latter hyphen, but notice inserted former one] and wisdom in ethical reasoning is included examined in the present study. [See endnote #2]

The basis of for business professionals'[←~~notice inserted apostrophe~~] values is expressed in moral philosophy. The differences in ethics ethical consistency in reasoning among business people based business-based [←~~notice inserted hyphen~~] persons could entail multiple interpretations among the business professional community. This study is vital as it offers an understanding on grounds of based on the business professional's decisions of business professionals, the mode of which is consecutively comprehended their mode to derived with business dilemma's derive solutions to dilemmas. Hence, the present study is an attempt to test an integrative model of a link between moral philosophy-[←~~delete~~ hyphen] and ethical reasoning link, with a focusing on the data from small- and medium-[←~~notice 2 inserted hyphens~~] sealed sized enterprises (SMEs) data through a structural model. The following section depicts reviews the supporting literature for on the studied variables and fine points for the construction of the a model that to assists assist in the formulation of formulating the hypotheses. Finally, the data analysis and research findings are discussed together with directions for future research.

LITERATURE REVIEW

Moral Philosophy

Endeavour has been made by Some scholars (e.g., Ferrell & Gresham, 1985; Hunt & Vitell, 2006) have endeavoured to insert non-traditional moral philosophy concepts (e.g., Ferrell & Gresham, 1985; Hunt & Vitell, 2006) into the framework of moral philosophy. A different reason upholds upheld by some business professionals maintains that ethical reasoning that can only be judged morally against moral philosophy. [←~~delete~~ period & insert comma→], Moral philosophy a term refers referring to a system of ethically ethics that offers guidelines for judging and resolving ethically questionable behavior (Putranta & Kingshott, 2011). Deontology, utilitarianism and virtue ethics are the prominent types of moral philosophies defined in preceding past research (Arjoon, 2007; Hunt & Vitell, 1986).

Kant's Theory of Ethics claimed maintains that deontology is motivated by a duty principle that is not influenced by experiences (Christie et al., 2008). The ethically Ethical behaviour behavior is examined by determined to be inherently right or wrong based on the basis of essential duty principles of duty that is essential (Hunt & Vasquez-Parraga, 1993) to ensure that the means does do not determine the ends. Mill's Theory of Liberty argued that consequentialism theory (utilitarianism) is more superior than to deontology (Altman, 2007) because it dictates right or acceptable conduct to

provide the greatest good for the utmost people (van Staveren, 2007). Weymark (2005) argued that utilitarianism focuses on society societal interests rather than being principle-centred. The Aristotle's virtue ethics provides guidelines for moral behavior (Arjoon, 2000). Baugher and Weisbord (2009) agreed that virtuous character guides business people to act behave rightly. Any ethical or unethical actions in business dealings are developed through cognitive moral development (Kohlberg et al., 1990), and they are which is used to develop good characters to create a bundle of good character and habits over time (Christie et al., 2008). Even though Although moral philosophy can be applied independently (Hunt & Vasquez-Parraga, 1993), but it cannot leave without any escape criticism (Altman, 2007). Coalescing several theories will offer a better perspective on moral concerns that influenced influence ethical reasoning. Karande et al. (2002) argued that ethics offers a formation foundation for individual moral principles that leading to the a position of morality moral rightness or wrongness.

Numerous studies have been carried out implemented to examine the relationship between deontology and utilitarianism (e.g., Cohen, Pant, & Sharp, 2001; Singhapakdi et al., 1999; Yetmar & Eastman, 2000); whereas, [←notice inserted comma] few have on examined relationships between deontology and virtue ethics (e.g., Nichols & Mallon, 2006); [←delete colon & insert comma→], only some on or utilitarianism and virtue ethics (Diets & Asheim, 2012; Bartels & Pizarro, 2011); [←delete colon & insert comma→], and as well as the integration of a tripartite moral philosophy in ethical reasoning (e.g., Furler & Palmer, 2010; Yoon, 2011). Published works in the field of moral philosophy area are largely on theoretical models; [←delete semi-colon] lacking on in empirical research (e.g., Arjoon, 2007; Christie et al., 2008; Schumann, 2001). Valasquez (2002) confirmed that a different set of moral philosophy philosophies provides better insights for moral issues. [←delete period & insert comma→], a finding supported by a recent study by Yoon (2011) that which acknowledged that various moral beliefs have dissimilar possessions on individuals' ethical reasoning. Accordingly, Arjoon (2000) concluded that the existing alternatives of a one-dimensional and or a dual-dimensional moral philosophy are inadequate to balance the role of duty and maximization of benefits without the role of a virtuous character in moral reasoning. In this study, we adapt an approach similar to those used in previous research (e.g., Ahmad et al., 2005; Bartlett, 2003; Graham et al., 2008; Putranta & Kingshott, 2011; Rothhaar, 2010; Saee, 2009; Warna-Furu et al., 2010) in rationalizing moral issues in business processes. [←delete period & insert comma→], whereby The three constructs are examined: (1) deontology, (2) utilitarianism and (3) virtue ethics.

Deontology

Kant's deontological theory lies is based on the idea that individuals have possess both their own a duty and an obligation to be fulfilled and have as well as the power to determine their moral law (Christie et al., 2008), [←notice inserted comma] and thus rejecting the fundamental proposition of utilitarianism (Fraedrich & Ferrell, 1992). Moreover, [←notice inserted comma] van Staveren (2007) acknowledged that an ideology of the utility of the individual and the greatest number of in society is unrealistic because economic equation could cannot quantify happiness. Knights and O'Leary (2006) reported that a decision should be made primarily by considering one's duties and the rights of others. The elemental obligation and rights of various persons in ethical reasoning is the concerned principal focus of deontological ethics (Hunt & Vitell, 2006), [←delete comma] but noticeably less a concern on in utilitarianism, [←notice inserted comma] which emphasized emphasizes on overall outcomes (Zhu et

al., 2004) and but lacks an emphasis on virtue, [←notice inserted comma] that which is concerned on with personal morality that controls means and ends (van Staveren, 2007). [See editorial endnote #3]

Deontology focuses on the notion of the means justifying the ends, wherein it stresses on the intention of the a behaviour behavior. [←~~delete~~ period & insert semi-colon→]; Thus whereas, relativism emphasizes on what is right and wrong to do as an obligation of an individual (Coughlan, 2005). Idealist marketers demonstrate higher deontology deontological norms and ethical decision making (Singhapakdi et al., 2000) than [complete this comparison appropriately, i.e., "higher than..." whom? or what?]. Thus Moreover, van Staveren (2007) highlighted emphasized that Kant's categorical imperative is a truism action that accepted by the universal law of nature (van Staveren, 2007).

The thrust of deontology provides incontrovertible conducts behavio[u]rs. According to van Staveren (2007), [←notice inserted comma] if deontology fits the positional objectivity in the economics of a non-ambiguous [←notice inserted hyphen] objective. Miner and Petocz (2003) clarified duty as absolute, [←notice inserted comma] either positive or negative; [←~~delete~~ semi-colon] and never conflicted between each other conflicting. Beekun et al. (2008) explained that relativism is the deontology of different people persons perceived perceiving different types of happiness. Although the a direct relationship between deontology and ethical reasoning has been elusive, Yoon (2011) established a positive direct relationship between deontology and ethical judgment, [←notice inserted comma] which in turn does not directly influences influence ethical reasoning. Studies done conducted by Guoxi (2010), Micewski and Troy (2007), Piller (2009), and Rothhaar (2010) all supported support this result such a relationship, [←notice inserted comma] and found finding that morality is hindered by emotions, [←~~delete~~ comma & insert semi-colon→]; therefore, duties and obligations guided guide what ought to do be done. These findings concur with those of Friedman and Friedman (1988), who maintained that ethical custom, norms, culture and law are indispensable society societal rules that restricted require the business professional to perform duty duties and obligations as because a profit-driven [←notice inserted hyphen] business has to must meet social responsibility responsibilities to be recognized as a good organization.

Utilitarianism

Works by Jeremy Bentham (1748-1832) and John Stuart Mill (1806-1873) pioneered the conceptual development of utilitarianism utilitarian theory. [←~~delete~~ period & insert comma→], The theory suggested that organization compelled to produce greater positive benefit and effects for organization's stakeholders (Weymark, 2005) and strongly believed that moral action should maximizing welfare for greatest number of people (Ferrell & Ferrell, 2005), which proposes that moral action should maximizing maximize the welfare for of the greatest number of people (Ferrell & Ferrell, 2005). This theory also suggested suggests that an organization should be compelled to produce greater positive benefits and effects for organization's its stakeholders (Weymark, 2005). [←notice inserted period] Consequentialists acknowledged acknowledge that reasoning is considered ethical only when only the a decision satisfying satisfies the greatest good for the maximum number of people (Ferrell & Ferrell, 2005; Hunt & Vasquez-Parraga, 1993), [←notice inserted comma] regardless of sound moral character and the fulfilment of obligation. Moreover, [←notice inserted comma] de Colle and Werhene (2008) argued that the implications of actions in evaluating the morality or amorality of course of manners are crucial in determining the forthcoming consequences. The deemed consequences of the greater good are need to be defined by the society (Liu, 2011), [←notice inserted

comma] which is a separate subjective morality moral separation assessment process in according to accordance with individual preferences (van Staveren, 2007). However, Yoon (2011) concluded that the utilitarianism utilitarian approach is less satisfying in a business context because it exclusively lies relies exclusively on the moral worth of behaviour behavior towards aimed at maximizing stakeholders' benefits in ethical reasoning (Fleischman et al., 2010).

Numerous studies have strongly firmly established the existence of mixed relationships between utilitarianism and ethical reasoning. A recent study by Danon-Leva et al. (2010) reported that business people in Hong Kong practicing practice utilitarianism through nepotism a nepotic approach in to business their respective enterprises to bring achieve a good outcome for the benefit of the each company. [← delete period & insert semi-colon→]; Whereas, [← notice inserted comma] another study found that benevolent benevolence is perceived to be less important for ethical reasoning (Lau and Wong, 2009). However, [← notice inserted comma] studies done by de Colle and Werhene (2008); Reynolds and Bowie (2004); [← delete 2 preceding semi-colons & replace with commas→], and Rothhaar (2010) all argued that employees' basic rights may be violated to pleasure please the interests of the majority in the an organization. Knights and O'Leary (2006) noted that a majority of shareholders might pressure the executives to use exercise bad judgment to maximize their the wealth of the former. Hartman, (1998) also criticized critically observed that the use of market pricing in determining the cost-benefits [← notice inserted hyphen] of the actions is impossible when while being involved engaged with in a subjective assessment of value. Therefore, moral obligations to the society are ignored as utilitarianism shaped shapes the an organization's principles. Moreover, [← notice inserted comma] de Colle and Werhene (2008) and as well as van Staveren (2007) have obtained evidenced evidence that ethics is perceived as a symbol for values the congruence of values in an organization's societal preferences; [← insert semi-colon] and because of that therefore, it has dismissed virtuous character is dismissed in from functioning social duties (van Staveren, 2007; de Colle & Werhene, 2008).

Virtue Ethics

Aristotle's system of virtue ethics is an characterized by individual integrity in of character (Knights & O'Leary, 2006). Nevertheless, an act is less accentuates accentuated in business ethical reasoning as the focus of virtue ethics is focuses on the moral agent. Integrity and ethics have different meanings, [← notice inserted comma] yet ethics is a subset of integrity (Shanahan & Hyman, 2003). Arjoon (2007) further explained that integrity is a moral conduct; [← insert semi-colon] however whereas, [← insert comma] professional conduct within organizational context is comprises ethics. Arjoon (2000) suggested that virtue ethics must be integrated with act-oriented and result-based[← notice 2 inserted hyphens] ethics to get obtain a better insight of into moral issues and dilemmas. Christie et al. (2008) proposed that virtue ethics balanced balances the act of harm damage-reduction [← notice inserted hyphen] and self-discipline to support an interactive normative leadership tripartite approach to normative leadership, [← notice inserted comma] as claimed by Whetstone (2001). They Christie et al. added also observed that moral philosophies will better support managers'[← notice inserted apostrophe] practicing practice of ethical reasoning. Mellema (2010) articulated that managers deals deal with an implication that to conform to moral pressure; [← delete semi-colon] in which the an act can be wronged wrong but for the right reasons.

The virtue-ethics [← notice inserted hyphen] approach builds on the actor's character, motivations and intentions (Trevino & Nelson, 2007). [← delete period & insert comma→], the Motivations and intentions

latter two elements are being associated with the particular purposes to which ethical reasoning acknowledges as the law acknowledge. According to Solomon (1992), the ideal combination of the character and idea of a goodness in a person has created the concept of virtue ethics. Character is closely related to virtue by reinforcing the link between the an individual and the values applied in business decision making where the organizational citizen will act based on the basis of the virtuous principles sowed nourished via the organization's culture and code of conduct. Therefore, to embrace a the good life as mentioned by to which Aristotle refers as practical wisdom (Carroll, 2004), ongoing pressure need to should be managed via a sense of fairness or justice, self-control and courage.

The results from obtained in studies by Christie et al. (2008); de Colle and Werhene (2008); [~~←delete~~ 2 preceding semi-colons & replace with commas→], and van Staveren (2007) all revealed that society societal benefits will be are delivered through honesty, loyalty, trust and others other similar attributes. A recent study by Warna-Furu et al. (2010) reported that when the level of virtue ethics level is high, less fewer sick leaves are encountered taken by the employees in companies. Lau and Wong (2009) revealed discovered that equity is an antecedent for distributive norms. Arjoon (2007) argued that although the concept of virtue ethics has been was introduced before century millennia ago by Aristotle, however only a handful few empirical findings were have been recorded reported on concerning virtue ethics. Since deontology and utilitarianism are absolutely independent, perhaps * virtue ethics could bridge merge these two ideologies into a tripartite bipartite approach, as suggested by Christie et al. (2008). [~~←delete~~ period & insert comma→]. They who suggested that the most important aspect in moral philosophy is to search for the level of each philosophy that realistically contributes to ethical reasoning in a business context rather than examined examining it each one independently that led in producing and possibly obtaining unrealistic findings. * [See Endnote #4]

Ethical Reasoning

Piaget's Cognitive Development Concept pioneered the practical use of ethics and morality in dealing with behavioral issues (Rest et al., 2000). In the 1950's [~~←delete~~ apostrophe], Kohlberg (2008) introduced the Theory of Cognitive Moral Development (CMD), [~~←insert comma~~] that which depicts the evolution of the moral reasoning of an individual in a series of stages. This concept had been became the foundation of the Rest's Four Component Model of moral behaviour behavior (Rest, 1999). Moreover, Kohlberg's CMD has been integrated into much of the subsequent ethical reasoning research (Ferrell & Ferrell, 2005; Loviscky et al., 2007; Treviño et al., 2006) to better understand understand the impediment of the an individual's ethical construction. Ethical reasoning is related to human action that is morally constrained in within reality (Drake, 2009). While Yusoff and Murugiah (2004) acknowledged that integration of moral philosophy integration helps business organizations to consciously comprehend with the process of ethical reasoning.

Rest (1999) argued that a moral decision involved involves logical thinking rather than chronologically chronological thinking. Thus, [~~←notice inserted comma~~] he introduced four major psychological processes to that enable people individuals to behave morally based on the basis of a domain of moral development domain with having different starting initial viewpoints to recognize for recognizing different levels of ethical decisions, namely, [~~←notice inserted comma~~] (1) awareness, (2) judgment, (3) intention and (4) behaviour behavior. Rest et al. (2000) mentioned asserted that the model of moral decision model is subjective and not amenable to a linear problem-solving [~~←notice inserted hyphen~~] model as because it involved involves the traditional domains of cognition, affect and behaviour behavior traditional domains (Eisenberger et al., 1986), [~~←notice inserted comma~~] as

explained in the Theory of Reasoned Action (Fishbein & Ajzen, 1975). Furthermore, CMD is has been criticized for being incomprehensive, focusing on justice rather than the rational aspects of morality (Rest et al., 2000) like such as obligations and consequences obligation-and-consequence [~~←notice inserted hyphens~~] theories (Hunt & Vitell, 1986) and character theory (Arjoon, 2000) that *effect the reaction of an individual's ethical reasoning and behavior (Mustamil & Quaddus, 2009). Gibbs et al. (1992) argued that behavior is the outcome of ethical reasoning. They also recommended identified ethical motivation as part a component of ethical reasoning components that has been neglected by Rest had neglected (1999). The Furthermore, [~~←notice inserted comma~~] ethical motivation is a cognitive process in which an individual ethically decides on ethically or ethically an action based on person's personal values, interests and self-efficacy (Kielhofner, 2008). * [See Endnote #5]

O'Fallon and Butterfield (2005) recorded reported that, in 15 studies between 1996 and 2003, [~~←notice 2 inserted commas~~] a cognitive process was positively and significantly affected ethical decisions in 15 studies between 1996 and 2003. DeConinck and Lewis (1997) established argued that rewards and punishment, whether ethical/[~~←delete slash~~] or unethical, [~~←notice 2 inserted commas~~] is are justifiable through the cognitive process of a moral philosophy. Studies on MBA students and marketing personnel have proven that cognitive moral development has significantly affects social philanthropy due to ethical reasoning (Hengenrader, 2010; Judeh, 2011). Nevertheless of consistent significant result of cognitive process ethical decision, Agreeing with the significance of a cognitive process in ethical decisions, [~~←notice inserted comma~~] Ford and Richardson (1994) and Loe et al. (2000) agreed also observed that a cognitive process is difficult to study due to the high magnitude of complexity of ethical reasoning. Abdolmohammadi et al. (2009) argued that many studies have identified and examined factors that contributed contribute to ethical reasoning, [~~←notice inserted comma~~] but the respective researchers failed to understand the underlying degree of moral philosophies and ethical reasoning components that influenced influencing ethicality conducts ethical conduct in business. It was Several researchers have also argued that ethical reasoning does not necessarily demonstrate ethical behavior (Brown et al., 2005; Eisenberger et al., 1986; Victor & Cullen, 1988). O'Fallon and Butterfield (2005) also suggested that Rest's framework need to should be improvised [~~←Do you mean "revised" instead of "improvised"?~~; [~~←delete semi-colon & insert period~~]]. Thus, [~~←notice inserted comma~~] an ethical decision not only involved involves rational thinking but is also complicated with by the emotional involvement and values commitment of inherent in ethical reasoning (Etzioni, 1988). Furthermore, the ethical choice of an individual that who wears different hats (e.g., a conscientious moral agent or a moral manager) in an organization may generate build in built-in conflict as the objective of personal and business objectives clashes clash (Trevino & Nelson, 2007).

Arjoon (2007); Etzioni (1988); Hengenrader (2010); and Judeh (2011) have all recommended for conducting further investigation to of the associate association between moral philosophy with and ethical reasoning. As suggested by McDevitt et al. (2007), [~~←notice inserted comma~~] even though although the model presents an individual information matrix that embedded in an ethical reasoning process, it is still necessary to define the content variables to sufficiently understand of how individuals landed at reach ethical or unethical decisions. This is due to the significant attention has been given thereto in numerous empirical studies examining the direct effects by of ethical judgment, ethical intent and ethical behavior. However, the importance of ethical awareness and ethical motivation in ethical reasoning is has been overlooked. O'Fallon & Butterfield (2005) recorded those observed that, among 185 empirical studies on ethical judgment, 86 studies on ethical intent and 85 on ethical behavior implemented between 1996 and 2003. [~~←delete period & insert comma~~], only 28 empirical studies recorded for examined ethical awareness between 1996 and 2003. The approach adapted in this our study, [~~←delete comma~~] we adapt an approach is similar to those used in previous research in examining ethical reasoning (e.g., Ahmad et al., 2005; Barnett & Valentine, 2004; Cohen

et al., 2001; Conroy & Emerson, 2004; Desplaces et al., 2007; Gibbs et al., 1992; Liu, 2011; Loviscky et al., 2007). The four ethical constructs examined are ethical (1) awareness, ethical (2) judgment, ethical 3intention and ethical (4) motivation.

MODEL DEVELOPMENT

An integrated model was used to test the relationships among between moral philosophy and ethical reasoning (See Figure 1). [See Endnote #6]

The Statistical Package for the Social Sciences (SPSS), Analysis of Moment Structures (AMOS), [~~notice 2 inserted commas~~] (Arbuckle, 2006) software via for Structural Equation Modelling (SEM) was employed to depict analyze [analyse] the causal relationships between variables. The theoretical bases to support the hypothesis development are henceforth discussed.

(Insert Fig. 1 here)

Relationships between Deontology, Utilitarianism and Virtue Ethics

Moral philosophy is used to weigh various options in justifying resolving ethical problems (Hunt et al., 1990). Hunt and Vasquez-Parraga (1993); [~~delete semi-colon~~] and Hunt and Vitell (1986) suggested proposed that business people's ethical reasoning is pillared by the criteria of deontological deontology and utilitarianism criterion. Many philosophers have been tempted to think that those business people such persons must choose one moral philosophy as an approach in order to justify a particular course of actions (Altman, 2007). One notable feature which concluded by many philosophers conclude is that moral philosophy studies neglect the deeds exercised for the greatest goods good and virtue of characters (Beadle & Moore, 2006; d'Anjou, 2011). Trevino et al. (2003) argued that virtue virtuous character practices and effective leadership to support the obligations of the moral agents and the moral organizations.

Buccholtz and Rosenthal (1998); Donaldson and Werhane (1999); Trevino and Nelson (2007); [~~delete 3 semi-colons & replace with commas~~], and Weiss (2003) all noted that virtuous human approaches are the common pillars in ethical reasoning and as well as in complementary duty-and-consequences [~~notice 2 inserted hyphens~~] approaches. Koehn (1995) concluded that moral character is the bedrock for any justification of morality together in conjunction with utilitarianism utilitarian and deontological approaches.

Bellizzi and Hite (1989); Hunt and Vasquez-Parraga (1993); Hunt and Vitell, (1986); [~~delete 3 semi-colons & replace with commas~~], and Hunt et al. [~~notice inserted period~~] (1984) all believed that utilitarianism and deontology exhaust all possible modes of ethical reasoning, [~~notice inserted comma~~] and thereby neglecting the human nature of natural human virtue in examining analyzing [analysing] ethical decisions. De Colle and Werhane (2008) implied suggested that the integration of moral theories considerably affected affects the their practical application in within an organization. The absent absence of virtue of virtuous human character as a full complement to moral reasoning creates an imbalance in supporting a moral obligation to act and a moral deed on the consequences of

a deed. This approach is assumed to minimize unethical decisions made due to limited choices when using a single personal moral-philosophy [←notice inserted hyphen] approach.

Arjoon (2000) argued that an important element of virtue ethics was is not included in most researches *research reports related to ethical reasoning. He added that the good intention of virtue is overshadowed by benevolence as a result of the absent absence of virtue characters of virtuous human characteristics (d'Anjou, 2011). Baugher and Weisbord (2009) further explained that moral philosophy can only differentiate the moral relevancy of human actions rather than delineating a complete and comprehensive form of moral acts. Morally acceptable acts rely on individual judgment to determine the guidelines to be used as an ethics screen to establish equilibrium in interpersonal relationships of between one's individual and community for life fulfillment and holds while holding business and society societal motives as important (Ali, 1987). * [See endnote #7]

According to de Colle and Werhane (2008), [←notice inserted comma] the differences in between organizational and individual ethics perspectives of the organization and individual are due to the different factors that supports supporting the ethical reasoning process. Sims (1992) supported observed that individual employees' moral philosophy philosophies is are based on values, beliefs and norms accepted by the society and culture in which they live. An individual ethical philosophy can be set based upon either any of the following:

- (1) The moral worth of any action (Piller, 2009);
- (2) Achieving the greatest overall happiness (de Colle and Werhane, 2008) and improve improving the fairness of social outcomes (Kircher et al., 2009) or
- (3) Emphasizing on the process of personal moral character development through focusing on motivation and the source of action and as well as identifying the contextual importance to improve understanding and complement personal character (Whetstone, 2001).

Business professional's professionals' [←notice revised position of apostrophe to mark plural possessive] perspectives are more concerned on with their respective business reputations, implications and economic values. Their ethical viewpoints are not solely based on those of society's society or their rights, their obligations, sense of fairness and benefits to the a society that usually abides the ethical reasoning (Sims & Brinkmann, 2002). Trevino and Nelson (2007) suggested proposed that the ethical choices involved involve thinking patterns that advise for the decisions of a conscientious moral agent decisions. A prescriptive approach also provides grounds, on the basis of rational arguments, [←notice 2 inserted commas] for what whether a certain course of action is either morally desirable or reprehensible (Loviscky et al. 2007). Two pivotal questions thus arise: (1) What is right or wrong; [←delete semi-colon & insert comma→], and (2) What is good or bad? These questions lead to the development of a framework for ethical reasoning which is consisting of teleology, rights and a virtue virtuous approach.

Akaah's (1997) research found that ethical reasoning related to marketing ethics focuses on the concepts of deontological deontology and less on utilitarianism. He added that a rewards/punishment [←notice deleted space after forward-slash] system within the a business organization influences the personal moral philosophy adhered to internally. Christie et al. (2008) argued that the employment of moral philosophy to analyze ethical dilemmas will reduce the risk of organizations. Consistently, Piller (2009) believed argued that one's one should believe in the a value and act accordingly to it. Moreover, the values of a believer helped assist in ethical reasoning. The empirical literature variously emphasized on emphasizes consequences (teleology) and actions (deontology) (Altman, 2007). Hunt

and Vitell's (1986) General Theory of Marketing Ethics has been directly supported the empirical analysis of moral philosophy, [←insert comma] empirical analysis where, [←delete comma] deontology and teleology have significantly impacted ethical reasoning in particular situations in organizations (Ferrell and Gresham, 1985; Fraedrich and Ferrell, 1992; Ferrell et al., 1989; Hunt and Vasquez-Parraga, 1993). However, Arjoon (2000) proposed that formal ethical theories could not cannot be measured independently but are instead directly related to one's [←notice inserted apostrophe] character. Wood et al. (1988); [←delete semi-colon & insert comma→], and Jones and Gautschi (1988) commented observed that business professionals and future business executives are required to align their moral philosophy with a corporate requirement to succeed. Fraedrich and Ferrell (1992); [←delete semi-colon & insert comma→], and Singhapakdi et al. (2000) argued that moral philosophy is an antecedent of ethical reasoning in business. [←delete period & insert comma→], a premise supported by Hunt and Vitell's (1986) Theory of Marketing Ethics, [←insert comma] suggested which proposes that different ethical/unethical [←notice deleted space after forward-slash] decision outcomes are produced produced by different types of personal moral philosophy.

The noble characters on human in conducts does not perceived as pivotal in moral philosophy studied by researchers The noblest characteristics of human conduct are not perceived as pivotal in moral philosophy as studied by many researchers (d'Anjou, 2011). Marketing and management researchers have focused independently on deontologist the deontological and teleology teleological ideologies of underlying the moral motives in the ethical reasoning of sales personnel in America (Hunt and Vitell, 1986; Hunt, Wood, and Chonko, 1989; Hunt and Vasquez-Parraga, 1993), business managers in Thailand (Singhapakdi et al., 2000), [←delete 2 highlighted commas & insert 2 semi-colons→]; managers and non-managers [←notice inserted hyphen] in Hong Kong (Siu & Lam, 2009); [←insert semi-colon] and marketing personnel in Australia, America and Malaysia (Karande et al., 2002). Arjoon (2000) argued that the important aspects of virtue adhered by to which business professionals adhere are always overlooked by researchers and ethicists. He added also observed that Aristotle's virtue ethics complemented complement both the deontological and utilitarianism the utilitarian philosophies adhered by business to which professionals within the business organizations adhere.

Bellizzi and Hite (1989); Hunt and Vasquez-Parraga (1993); Hunt and Vitell (1986); [←delete 3 highlighted semi-colons & insert 3 commas→], and Hunt et al. [←notice inserted period] (1984) all believed that utilitarianism and deontology exhaust all possible modes of ethical reasoning. However, Buccoltz and Rosenthal (1998); Donaldson and Werhane (1999); [←delete 2 highlighted semi-colons & insert 2 commas→], Trevino and Nelson (2007), [←insert comma] and Weiss (2003) all noted that some philosophers are reluctant to accept wholesomely the human-nature [←notice inserted hyphen] approaches wholeheartedly. They argued that personal character perspectives are more fundamental than to act-oriented [←notice inserted hyphen] theories in moral reasoning. According to Koehn (1995), virtue ethics is a must for morality moral justification, [←insert comma] together with utilitarianism the utilitarian and deontological approaches. The absent absence of virtue of in human character as a full complement to moral reasoning creates an imbalance in supporting duty of both the obligation to act and the consequences of utilitarianism. De Colle and Werhane (2008) concluded that the integration of individual moral philosophy philosophies will affect the ethical wisdom and the its practical application in organizations. This approach is assumed to minimize unethical decisions made due to limited choices using a single moral philosophy philosophical approach.

Pimentel, Kuntz, and Elenkov (2010) argued emphasized that previous studies have focused on establishing alternatives to current theory, [←delete comma & insert semi-colon→]; thus, [←insert

comma] a comprehensive theory is essential to understand and guide an individual to reason in reasoning based on psychological and physiological motivational approaches that affect intentions. Arjoon (2007) added noted that the absence of a comprehensive moral theory can affect each of the the following (p. 396):

- (1) To decide Deciding which theory to apply in a given situation?
- (2) To choose Choosing guidelines in applying these different theories and approaches?
- (3) To determine Determining the criteria criterion that applies the best theory for the given problem? [~~underline~~ 3 highlighted question marks & insert 3 commas→], and
- 4) To make Making a decision if the application of results from different theories results provides different courses of actions? [~~underline~~ question mark & insert period→].

Altman (2007) claimed that researchers always leave behind insufficiently report on a good-quality [~~notice inserted hyphen~~] characterization [characterisation] of individuals. This Such negligence is occurs because moral philosophy theories can not only can be categorized into not only independently as deontology or teleology but also simultaneously in a combination of both (Beekun et al., 2008). Cornelius and Gagnon (1999) argued that deontology and utilitarianism are inflexible. Practically, [~~insert comma~~] # moral managers need space to think before arriving with reaching conclusions in decision making. Thus, a dynamics dynamic of solitude will facilitate reflection in an ethical context of ethics in the decision making process (Akrivou et al., 2011). Objectivity prevents deontology to from dealing with real problems and the rigidity unable a rigid inability to react to changes in ethical evaluation over time. Utilitarianism does not prohibit harming others if # such behavior is consistent with maximizing self-interest [~~notice inserted hyphen~~] or utility. It Utilitarianism also promoting promotes the an ends-justify-the-means [~~notice 3 inserted hyphens~~] approach that establishes distributive injustice in an organization. It has been argued that virtue ethics theory is argued to does not having have clear rules and procedures in for ethical decision making (Arjoon, 2000). Solomon (1992) claimed asserted that managers should promote the a good/right [~~notice deleted space after forward-slash~~] intentional/ [~~underline~~ slash] characters characterization [characterisation] of oneself rather than recognizing the rights of others. [~~underline~~ period & insert comma→], This which should be supported by organizational supports support systems through clear roles and responsibilities in each duty. With this respect such an aspect, the roles and responsibilities became become a repetitive practice and indirectly habitual practice to for managers. Arjoon (2000) supported agreed that virtues requires practice is required as a critical component of in many forms of virtue theory.

A personal moral philosophy is used to evaluate various alternatives to resolve the an ethical problem (Hunt et al., 1990). However, business professionals may behave unethically (due to unethical decision making) if the duty (deontology) permits in producing the initiation of positive consequences (utilitarianism) for an organization (Hunt & Vasquez-Parraga, 1993). For example, marketers place utilitarianism in the fundamental level of the moral philosophy pyramid to be rewarded for contributions to organizations' the profit-sharing [~~notice inserted hyphen~~] of organizations because utility maximizes the overall good consequences of meeting the a target. In order to be rewarded, basic rules should be deontologically fulfilled (deontological) but not obligated as an obligation to demonstrate the good virtue of individual characters to meet the sales target. As a result With regard to this concept, Philips and Margolis (2000) commented that a personal moral philosophy and ethical reasoning must be mutually exclusive in the a business environment. Beekun et al. (2008) implied proposed that a moral philosophy is not an independent deontology or teleology but rather integration

a component integrated with the good-quality [←notice inserted hyphen] character of an individual (Altman, 2007). Therefore, we posit the following hypothesis hypotheses are posited for our study:

H1: Utilitarianism is correlated with deontology

H2: Deontology is correlated with virtue ethics

H3: Virtue ethics is correlated with utilitarianism

Relationships between Moral Philosophy and Ethical Reasoning

Business practices can only be judged morally with reference to the reasoning held by particular business people persons (Altman, 2007). The actions of the business people in the context of business organizations context are judged against moral principles. As a result, business decisions are types of human action, [←insert comma] and all moral actions are morally constrained in reality. Consistency or absence of contradictions from within the an organization as a legal entity guides business professionals to be rational (Velasques et al., 1998).

Ethical reasoning in ethical decision making is important for business professionals because these groups they have discretion and are likely to deal with ambiguous and ethically charged issues (Loviscky et al., 2007). The ethical reasoning of business people ethical reasoning can seriously affects affect stakeholders. Additionally, the a decision made by business people could can be establish a precedent of for success and influence others in pursuit for of organizations' the objectives of the respective organizations. It is important to be able to assess business people persons' moral-philosophy [←notice inserted hyphen] reasoning capability since it is relevance relevant to roles and responsibilities within [←one compound word] the organizations (Watley & May, 2004).

Researchers agreed agree that ethics is concerned of with the effects of individual actions on others (Zhu et al, 2004) that are guided by a principle of right-or-wrong or good-or-bad [←notice 4 inserted hyphens] of in human conducts conduct or behaviors (Abdolmohammadi et al, 2009). Absence of contradictory contradiction is the a hallmark of ethical reasoning. Employees are required to modifying modify their individual moral standards, values and actions before entering the door of an organization door on the first day of reporting to work (Trevino and Nelson, 2007). Previous researches studies have shown the effects of the moral philosophies of egoism, utilitarianism, deontological deontology and virtue ethics on ethical reasoning (Ahmad et al., 2005; Arjoon, 2007; Bartlett, 2003; Christie et al., 2008; Guoxi, 2010; Saee, 2009; Micewski and Troy, 2007; Piller, 2009; Rothhaar, 2010; van Staveren, 2007; Warna-Furu et al., 2010). Particularly, the ethical decision making processes of marketing personnel, business executives and managers; [←delete semi-colon & insert comma→], and as well as business students have provided empirically evident empirical evidence for distinction distinctive moral-philosophy [←notice inserted hyphen] comprehension (Asheim and Mitra, 2010; Lau & Wong, 2009; MacKewn & VanVuren, 2007; Siu & Lam, 2009). However, the findings are mixed (O'Fallon & Butterfield, 2005).

Despite the strong empirical support for differences in moral philosophy on in ethical reasoning processes, administered a survey on of 191 American university students also confirmed that Forsyth's (1980) model of relativism and relativism itself were strongly correlates correlated with ethical reasoning process. The findings disclosed indicated that idealism is driven by moral absolutes;

[←insert semi-colon] whereas, [←notice inserted comma] while relativism is dependent upon the situational context (MacKewn & VanVuren, 2007). A comparative study between of American, Australian and Malaysian marketers found idealism and relativism are to be positively and negatively related to ethical values, respectively* (Karande et al., 2000). Consistent responses from 189 marketing executives and managers in a corporate organization in the United States revealed that both utilitarianism and deontological deontology affected ethical reasoning in a corporate organization in the United States (Fraedrich & Ferrell, 1992). * [See endnote #8]

Justification is important rather than explaining the when actions are not explained (Whetstone, 2001). Business professionals in organizations have more than one reason for doing something motivated by their self-interest [←notice inserted hyphen] (Gupta & Sulaiman, 1996). But However, [←notice inserted comma] many philosophers have been tempted to think that those business such professionals must choose one ethics theory as an approach in order to justify a particular course of actions (Altman, 2007). Hunt and Vitell (1986) explained how an individual in an organization might makes make a decision when confronted with an ethical problem. [←delete period & insert colon→]: They further explained that a person must first perceive that an ethical situation exists before examining possible solutions to resolve the ethical dilemma.

Arjoon (2007) explained that the duty to act due to a high-calibre [←notice inserted hyphen] of character may create desirable consequences in ethical reasoning. An individual business professional might refrain from cheating in business dealings for at least three reasons: (1) because this that is the right way to act, and because the acting (2) such behavior will creates a better business reputation and relationships, [←insert comma] and because (3) one is an honest person. In reality, the ethical reasoning of business people persons in business organizations is has very much bearing considerable clout and is defined by classical moral philosophies and as well as influenced by the particular organizational setting to support their decision reasoning. Deontology and utilitarianism are tools used in organizational settings that provides to provide consistency in the sense that moral standards, values and actions that should not be contradictory between business people and the their organization. This dimension helps to clarify the different moral assumptions of business professionals who are involved in ethical reasoning in decision making for ethical appropriate conduct (Trevino & Nelson, 2007).

According to Bastons (2006); [←delete semi-colon] and Crockett (2005), the business sentiments on toward social and moral issues have drawn significant interest toward a the gap between theory and practice. The Reconciliation via a practical integrated model, [←delete comma] combining the moral-philosophy [←notice inserted hyphen] approaches namely of utilitarianism, deontological deontology and virtue ethics have has represented characterized the organizational structure and culture. Thus, it this reconciliation has been instituted for a reciprocal affiliation between business professionals and community communities for within organizational and social contexts. Hartman (1998) concluded that business ethics accounts for the external and organizational factors to that shape the internal structure according to its the remedy and its justification thereof of for accountability through ethical reasoning.

Whetstone (2001) concluded that justification is crucial than when explaining the actions in business ethics. This is due to the tendency of business people to be motivated to fulfil their self-interest [←notice inserted hyphen] (Gupta & Sulaiman, 1996). Thus, prevention through the ethical decision processes is better than curing ameliorating the an unethical act. For example, a business professional might refrain from cheating in business dealing because this is the right way to act, and because the acting will create a better business reputation and relationships and because one is an

~~honest person.~~ [~~Delete~~ the previous sentence because it is redundant with the 1st sentence in the earlier paragraph which cites Arjoon (2007).] Shanahan and Hyman (2003) suggested asserted that virtue ethics is critical in cataloguing business people persons based on the basis of their beliefs with reference to virtuous qualities. According to Koehn (1995), the justification of for morality must be referred associated to with virtue ethics together with the support of utilitarianism and deontology. Arjoon (2007) added that virtuous characters guide character guides the an act of duty and the anticipated consequences expected. Therefore, it supports virtues virtuous practice is supported as a critical component of many forms of virtue theory (Arjoon, 2000).

H4: The higher the level of moral philosophy, the higher the level of ethical reasoning

RESEARCH METHODOLOGY

Sampling Procedures

The This study targeted managers and executives from SMEs from listed in the 2010 SMEs Corporation (SME Corp) [~~notice inserted space within abbreviation~~] Directory, [~~insert comma~~] regardless of whether the companies were listed under the agriculture, manufacturing or services segments sectors. The level of analysis was focused on the managers and executives who had the authority and involved involvement with companies the business practices and dealings of their respective companies. Mail Surveys were sent mailed randomly to 2,500 managers and executives. A response rate of 13.76% (344 respondents with complete answers) was generated, [~~insert comma~~] based on the 2,500 questionnaires originally distributed.

Research Instrument

Independent Variables: Deontology and Utilitarianism

The study adapted the idealism and relativism dimension components of Forsyth's Ethics Position Questionnaires (EPQ) (1980) of idealism and relativism. Each constructs construct was measured by a total of 9 and 6 statements, respectively, [~~notice 2 inserted commas~~] using a 6-point six-point Likert scale ranging from 1 = strongly disagree to 6 = strongly agree. Sample of Representative statements were included the following: "If an action could harm an innocent other, then it should not be done" (Idealism); and "What is ethical varies from one situation and society to another" (Relativism).

Singhapakdi et al. (2000) explained that the EPQ provides general simple general statements that are easy to understand and examine. EPQ is a valid instrument (MacKewn & VanVuren, 2007); [~~insert semi-colon~~] moreover, [~~notice inserted comma~~] empirical research has demonstrated that the EPQ and supported supports a significant relationship between moral philosophy and ethical reasoning in different nations and across cultures (Forsyth, 1980; Redfern & Crawford, 2004) with a high degree of accuracy of empirical findings. This validity exists is because the statements items were are contextually appropriate to for measure measuring subjective moral philosophy in a given situations situation (MacKewn & VanVuren, 2007).

Independent Variables: Virtue Ethics

Adapting procedures similar to those in a previous study by Ahmad et al. (2005), we used the Virtue Ethics Scale developed by Shanahan & Hyman (2003) to examine the virtuous characters character of business professionals. It This instrument was developed to complement complement [?] the dutiful and consequences consequential outcomes of ethical reasoning, [~~insert comma~~] which might otherwise is be incomplete and may could harm the organization business reputation of an organization (Ariail, 2005).* [See Endnote #9]

The Virtue Ethics Scale measures 3 three constructs of virtuous characters character, namely empathy, integrity and reliability, [~~insert comma~~] by the use of a 6-point six-point Likert scale (1 = strongly disagree to 6 = strongly agree) with having a total of 16 statements: with empathy of 7 seven statements on empathy; six on integrity of 6 statements; and three on reliability of 3 statements. Sample Representative statements are include the following: "I should listen and understand (Empathy); "I am always willing to reciprocate" (Integrity); and "I will fulfil one's my responsibility" (Reliability). * [See Endnote #10]

Dependent Variables: Ethical Reasoning

Ethical reasoning was measured with an adaptation of the scales used by Cacioppo et al. (1984); Clark (1966); Epstein et al. (1996); Fritzche and Becker (1982); Harris (1990); Jones and Ryan (1997); [~~delete 6 semi-colons & insert 6 commas~~], and Longnecker et al. (1989). Both Those scales were selected based on the basis of criterion criteria established to measure for measuring the ethical reasoning ability of the responding SMEs SME managers and executives. A 6-point six-point Likert scale was employed to measure four constructs of ethical reasoning, namely consisting of eight aspects of ethical awareness, six aspects of ethical judgment, seven aspects of ethical intention and four aspects of ethical motivation. All constructs were ranging ranged from 1 = strongly disagree to 6 = strongly agree, except for the ethical awareness variable, which is ranging ranged between 1 = strongly unethical and 6 = strongly ethical. Sample statements are included: "In order to increase the profits of the firms, a general manager used a production process that exceeded the legal limits for environmental pollution" (Ethical Awareness); "I don't have a very good sense of intuition" (Ethical Judgment); "I believe in trusting my hunches" (Ethical Intention); and "I enjoy intellectual challenges" [~~single quotation mark & insert double quote mark~~]" (Ethical motivation).

Data Analysis

In this study the Statistical Package for Social Sciences (SPSS for Windows) and AMOS 18.0 (Arbuckle, 2006) were used in this study to estimate the structural equation models and path analyses of the collected data. According to Anderson and Gerbing (1998), a Confirmatory Factor Analysis (CFA) in of the measurement model is crucial to assess the unidimensionality of each factor before the structural model can be measured. The Construct validity was used to determine the goodness of fit indexes (GFI) and the Root Mean Square Error of Approximation (RMSEA). Sivo et al. (2006) agreed proposed that values of 0.90 and closer to 1.00 indicate a better fit for GFIs. According to Bentler (1990), [~~insert comma~~] the RMSEA requires lower values than 0.08 to demonstrate an adequate fit of the measurement model. The empirical results revealed that the GFIs of all these factors are greater than 0.90; [~~delete semi-colon & insert comma~~], thus indicating that the model is accepted (Bagozzi & Yi, 1988; McQuitty, 2004). RMSEA The recorded RMSEA value of less than 0.08 and give indicates the indication of adequate fit of the model. Therefore, the this result implying implies that it is

reasonable to also accept the unidimensionality of this the model (Anderson, 1987; Churchill, 1979; Germain et al. 1994; Sivo et al. 2006).

The p -values and the factor loadings (λ) were tested for convergent validity. Following the recommendations by Lei and Wu (2007); [~~←delete semi-colon~~] and Fornell and Larcker (1981), [~~←insert comma~~] the measurement model of convergent validity was based on three conditions: (1) The normal rules of all indicators of λ -values should be significant and exceed 0.50 for acceptability; (2) The average variance extracted (AVE) of each factor should be at least 0.5 or higher for a high convergent validity indication (Fornell & Larcker, 1981); [~~←notice deleted space between close-parenthesis & semi-colon~~] and (3) the composite reliability (CR) should be greater than 0.70 (Hair et al., 2006; Sivo et al. 2006). ~~Literatures~~ Several researchers also have also proposed theorized that factor loadings and AVEs are heavily relying rely heavily on psychological factors of the respondents (Bollen & Long, 1993; Byrne, 2010; Joreskog, 1993; Schumacker & Lomax, 2004). In this study, the use of AVE and CR is based on the two-step procedure suggested proposed by Anderson and Gerbing (1998). The λ -values for all items were between 0.44 and 0.91, and the AVE ranges ranged from 0.38 to 0.55, in which deontology and utilitarianism have lower AVEs from than the cut-off value of 0.50 suggested by Fornell and Larcker (1981). Lorenzo-Romero et al. (2010) argued that previous studies have provided examples of acceptable scales with lower AVEs and that the a minimum value of 0.50 is usually very conservative (e.g.; Byrne, 1998; Diamantopoulos & Siguaw, 2000; Sharma, 1996; Tellis et al., 2009a; Trellis et al., 2009b). This Our model represented an acceptable convergent validity. [~~←delete period & insert semi-colon→~~]; As a result therefore, the obtained measurement is was accepted. The λ -values for all items and the results of the AVE for the constructs are illustrated listed in Table 1.

(Insert Table 1)

RESULTS

Profiles of Responding Firms

For this our purpose, the SMECorp Directory (SME Corp Malaysia, 2010) was used for to obtain a more representative sample of respondents in this study. The demographic breakdown of respondents and profile of the respondents and firms are presented in Table 2.

(Insert Table 2 here)

This study included SMEs from all industry segments sectors of SMEs because all business activities require the authority of business professionals in decision making. As displayed in Table 3, the independent t -tests t -test results indicated no significant differences were found on in the variables between the responses from male and female business professionals, thereby illustrating confirming that combining data from both positions yielded no significant differences.

(Insert Table 3 here)

Measurement Model: Relationships between Variables

Discriminant validity needs to should be examined for each construct in three ways (White & Snyder, 2000). Fornell and Larcker (1981) suggested insisted that AVEs must be compared with the correlation to the second power (r^2) between two variables. Discriminant validity is supported when the square root of the AVE exceeds this correlation (AVEs $> r^2$). Our findings recorded indicated that the r^2 of all constructs of r^2 were between 0.013 and 0.211. [~~← delete period & insert semi-colon →~~; moreover, the constructs meet these requirements with AVEs of all constructs were $> r^2$; ~~← delete semi-colon & insert comma →~~, thus exhibiting satisfactory discriminant validity.

* The Moral philosophy and ethical reasoning are also presumed to be measured by the these constructs because the λ -values ranging ranged from 0.44 to 0.84 [$\chi^2 = 103.228, df = 53, \chi^2/df = 1.948$, NFI = 0.945, CFI = 0.972, TLI = 0.952, RMSEA = 0.053], and 0.51 to 0.91 [$\chi^2 = 338.556, df = 139, \chi^2/df = 2.436$, NFI = 0.919, CFI = 0.950, TLI = 0.924, RMSEA = 0.065], respectively. The high λ -values presented an indication for suffice a sufficient indication for convergent validity. Thus, if these values are supports supported for as acceptable measurement properties. * [See endnote #11]

The correlation matrix and r^2 values between the independent and dependent variables are presented listed in Table 4. Since all of the r -values were less than 0.90, we conclude that there was no evidence of multicollinearity (Hair et al., 2006).

(Insert Table 4 here)

Structural Model

The path coefficients of the manifested constructs were calculated by using SEM to examine analyze the relationships between the moral philosophy of deontology, utilitarianism and virtue ethics, [~~← insert comma~~] with ethical reasoning levels expressed in terms of ethical awareness, judgment, motivation, and intention. In order To test the structural model of for total aggregation, the following multiple fit indices were used: (1) Chi-Square (χ^2) statistics to the degree of freedom (df); (2) * the absolute fit index indices (GFI and RMSEA); (3) the comparative fit index (CFI); [~~← insert semi-colon~~] and (4) the normed-fit index (NFI) to evaluate the goodness of fit of the measurement model. Statisticians have suggested that 0.90 is the threshold value for both the CFI and the TLI and provides to provide a satisfactory model of fit (Hair et al., 2006; McQuitty, 2004). As shown in Fig. 2, the structural model analysis had a reasonably good fit for the data collected [$\chi^2 = 16.808, df = 7, NFI = 0.957, CFI = 0.974, TLI = 0.921, RMSEA = 0.064$]. The ratios of chi-square to degree of freedom were 2.401, [~~← insert comma~~] which is less than the conventionally accepted standard of 3.0 (Sivo et al., 2006). * [See endnote # 12]

(Insert Figure 2 here)

The empirical validation of the model has provided provides support for the conceptual framework proposed for moral philosophy and ethical reasoning. Therefore, these findings are constructive for future research and practical applications in practice.

In this study, the results of the bivariate correlations revealed that deontology, utilitarianism and virtue ethics were moderately correlated to each other in this study. This suggests Thus, these results suggest that the predictor variables: [~~delete colon~~] consisting of deontology, utilitarianism and virtue ethics are inter-related within the scope of moral philosophy. Moreover, the results of the bivariate correlations results of ethical reasoning between awareness, judgment, motivation, and intention found indicated that there was a relatively moderate relationship between the variables examined in this study. [~~delete period & insert comma~~], This suggests thereby suggesting that the predictor variables are inter-related in within the span of ethical reasoning.

The results of obtained from the structural model supported the tested hypotheses. Deontology, utilitarianism, and virtue ethics are were positively and significantly correlated, [~~insert comma~~] with r between 0.32, ($p<0.05$) and 0.41, ($p<0.05$) [~~delete 2 commas & insert 2 pairs of parentheses~~]. In this study, moral philosophy has had a significant positive relationship to ethical reasoning, [~~insert comma~~] with a path coefficient of 0.52, ($p<0.05$) [~~delete comma & insert parentheses~~]. [~~delete period & insert comma~~], This means which strongly suggests that high levels of moral philosophy lead to greater levels of ethical reasoning. The components of ethical reasoning, [~~insert comma~~] such as awareness, judgment, motivation, and intention, [~~insert comma~~] has have a direct impact on how the ability of managers or executives' [~~delete apostrophe~~] ability to support their respective moral philosophy philosophies.

The empirical findings have revealed that deontology contributes to influences the greatest extent of moral philosophy to the greatest extent, [~~insert comma~~] with having the highest λ -value of 0.67 in comparison to utilitarianism and virtue ethics, [~~insert comma~~] with λ -values of 0.55 and 0.59, [~~insert comma~~] respectively. On the contrary However, ethical intention contributes was measured at 0.88, [~~insert comma~~] of the highest λ -value on among the various subscales under ethical reasoning when compared to other subscales. The study shows results indicate that the different moral philosophy philosophies influenced the ethical reasoning components in a different ways. All three moral philosophies compliment complemented the needs of the moral reasoning components in business practices, [~~insert comma~~] but deontology seemed appeared to have a stronger impact on ethical reasoning as when compared to deontology and utilitarianism.

CONCLUSIONS CONCLUSION

Thus far, some critical components of ethical reasoning have been neglected in measuring moral philosophy orientations (Ross & Robertson, 2003). Researchers' attention has been concentrated on ethical judgment rather than on awareness, motivation, and intention (O'Fallon & Butterfield, 2005). Efforts directed toward the traditional moral philosophies of deontology and utilitarianism effort have been extended to the entire business practices, [~~insert comma~~] and such patterns have focuses focused more on economic and psychology psychological assumptions (Etzioni, 1988). Trevino, Weaver, & Reynolds (2006) suggested proposed that the emotional involvement of virtue ethics influenced influences the non-monogamy [~~notice inserted hyphen & deleted space~~] of ethical reasoning. Supported by Holian (2006) supported the aforementioned position that argued by arguing that deontology and utilitarianism have become routine in a thinking process that can be easily overridden

by deliberate and emotional thought. To rectify this situation, individual competence is important (Carroll, 2004) in describing their thoughts, feelings, actions, reactions and reflections to function facilitate the notion of bounded rationality in reasoning ethical issues (Zutshi & Creed, 2011).

The purpose of this paper our research was to provide a theoretical framework that ties to connect interrelated bodies of knowledge in for examining the ethical reasoning. Business entities were have been scrutinized and penalized for unethical practices. [←~~delete~~ period & insert comma→], The but the underlying hidden factors that laze hidden beneath of the motivating business practitioners are have left remained unexplained and unexamined. Through empirical evidence we have demonstrated that, though the empirical evidence, how these important the importance of strategies: The integration of virtue ethics with deontology and utilitarianism exhibits its role of balancing duty and consequences in ethical reasoning components individually, which is being less rational and less complete in nature. The four dimensions of ethical reasoning, [←insert comma] consisting of ethical awareness, judgment, motivation, and intention, [←insert comma] are heightened for emotional healing, [←insert comma] that which can lead to clearer thinking towards action that successfully copes with emotional demands (Holian, 2006).

Consistent with the findings in previous study findings studies, deontology was found sharpening to sharpen ethical awareness (e.g: Altman, 2007; d'Anjou, 2011; Singhapakdi & Vitell, 1991); utilitarianism, [←insert comma] is found to move towards comfort with conscious choices (e.g: Loviscky et al., 2007; Meara et al., 1996; Yoon, 2011); and virtue ethics, [←insert comma] is emphasized to emphasize on moral agent agency in capturing ethical moral actions (e.g: Palanski & Yammarino, 2009; van Staveren, 2007; Valentine & Bateman, 2011). An Individual or collective practical reasoning requires the managers and executives to have different degrees of moral philosophies to interact for interacting with the components of moral reasoning. The inter-components inter-component interaction of within ethical reasoning, [←insert comma] which is non-linear [←notice inserted hyphen] in nature, [←insert comma] will encourages good moral choices for ethical decision making, and subsequently, [←insert comma] ethical behaviours behavior. This is occurs because each business practitioners have practitioner has a different degree of emotions, imaginations imagination and cognition that, [←insert comma] on the basis of the respective job descriptions and specifications, [←insert comma] proposes specific relationships between an individual moral philosophy and ethical reasoning based on their job descriptions and job specification.

In Malaysia The various ethical reasoning surveys in Malaysia (e.g: Ahmad & Seet, 2009; Karande et al., 2000; Mustamil & Quaddus, 2009) were carried out have been implemented to gain an understanding of how business professionals rationalized rationalize the varying levels of emotions, imaginations imagination and cognition in thinking based on their moral philosophy philosophies (deontology, utilitarianism and virtue ethics) when faced with ethical dilemmas in business settings. Similar to findings in a study by Mustamil and Quaddus (2009), it was found that conflicts may arise between ways of thinking of moral philosophy as a conscientious moral agent and how to maximize a business outcome without the virtuous role of moral characters character. This is occurs because; [←~~delete~~ semi-colon] managers and executives are the believer of believe their own respective moral philosophy philosophies (Valentine & Bateman, 2011). Even though Although O'Fallon and Butterfield (2005) found that previous studies on ethical decision making were only emphasized focused on only ethical judgment, but through the findings of in a study by Arnaud (2010), [←~~delete~~ comma] it was found revealed that the synergy between each components component of ethical reasoning is important to foster the collaboration of various individual's individuals in values-focused [←notice

~~inserted hyphen]~~ thinking. Synchronization of moral philosophy philosophies in rationalizing the dexterity of the components of ethical reasoning components will help the business organizations to consciously focus on the composition of the ethical values composition that crucially affects affect the comprehension of the business reputation that glued by the to which a societal value system adheres.

~~In spite of~~ In addition to its several methodological strengths, the current study has provided provides opportunities for future studies research. First, we recommend that future researchers is recommended to broaden the demographic profile of the sample to test the robustness of the our results through similar endeavours in this area. Secondly, the generalizability of our results is restricted as because the nature of study is focusing was focused on ethical attitudes; [~~delete semi-colon & insert dash~~]—not ethical behaviours behaviors—generated within a single industry sector (SMEs) in a single only one country (Malaysia) [~~notice 2 inserted dashes—without spaces—earlier in sentence~~]. Thus, future researchers could attain study obtain a sample from other multiple industries and nations to expand the stratum to support for testing the argument by Leitao and Faustino (2009) that employees within the parameter of the same industry or sub-industry parameter have homogenous characteristics and culture in their business practices. Therefore, an attempt for at sample generation from different industries and countries sample generation are is needed to establish and extend the generalization of the findings for future studies. Singhapakdi et al. (2000) have proposed that the degree of to which moral-philosophy[~~notice inserted hyphen~~] factors contributed contribute to ethical reasoning in each countries country are is different and varies varied; [~~delete semi-colon & insert comma~~], may be perhaps due to the culture, and the societal context, [~~insert comma~~] and the nature of the jobs. Finally, it is also recognized that the implications for ethical leadership, an ethical climate, [~~insert comma~~] and organizational supports support implications stemming from this research must be considered in this light. It has been suggested that employees are more likely to be motivated by the a sense of reciprocation in the workplace (Parboteeah, et al., 2010). As such, these moderating factors would should provide an enhanced understanding of how best is ethical reasoning is being most efficiently practiced in different situational contexts.

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[See endnote #14]

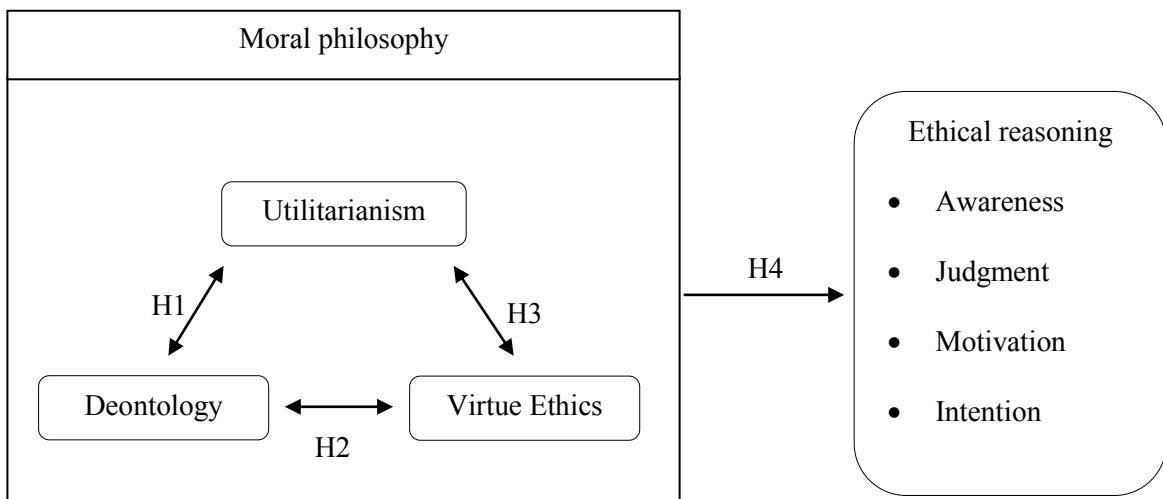


Fig. 1: Research Model

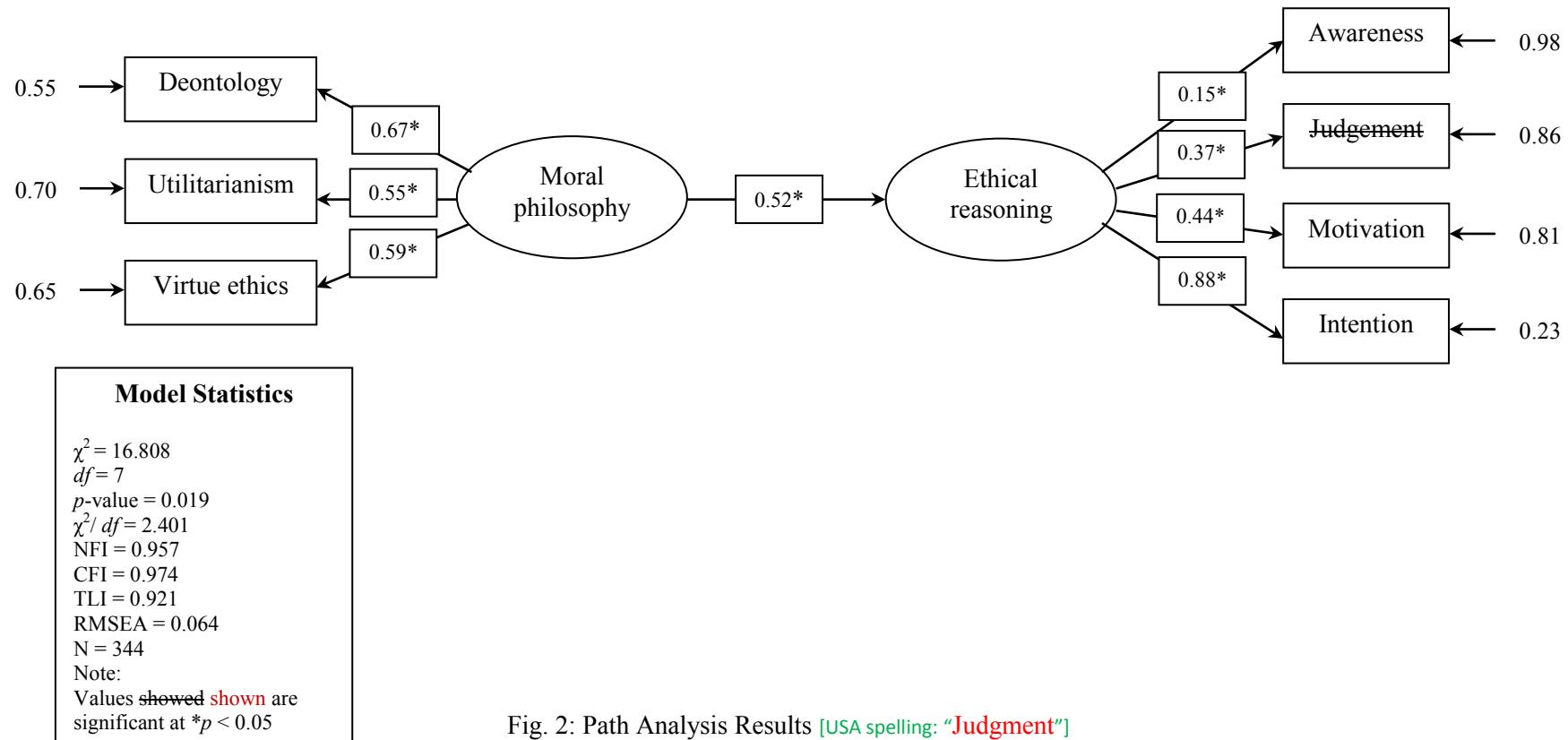


Fig. 2: Path Analysis Results [USA spelling: “Judgment”]

Table 1: Results of Reliability and Validity Tests (n=344)

Variables and Items	Indicate or Indicators	Convergent Validity Test			Total Items	Reliability Test	
		Factor Loadings	AVE**	Alpha	Composite Reliability*		
Deontology	D1	0.734	0.377	4	0.602	0.700	
	D2	0.704					
	D3	0.527					
	D4	0.444					
Utilitarianism	U1	0.643	0.484	4	0.682	0.783	
	U2	0.506					
	U3	0.880					
	U4	0.700					
Virtue Ethics	V1	0.671	0.532	6	0.724	0.870	
	V2	0.837					
	V3	0.819					
	V4	0.741					
	V5	0.597					
	V6	0.680					
Ethical Awareness	EA1	0.86	0.451	6	0.660	0.826	
	EA2	0.77					
	EA3	0.52					
	EA4	0.63					
	EA5	0.68					

	EA6	0.51					
Ethical Judgment	EJ1	0.911	0.534	4	0.717	0.815	
	EJ2	0.764					
	EJ3	0.665					
	EJ4	0.529					
Ethical Motivation	EM1	0.659	0.545	5	0.727	0.853	
	EM2	0.861					
	EM3	0.762					
	EM4	0.840					
	EM5	0.515					
Ethical Intention	EI1	0.770	0.553	6	0.736	0.879	
	EI2	0.848					
	EI3	0.703					
	EI4	0.534					
	EI5	0.826					
	EI6	0.737					

Notes: *Composite Reliability (CR) = $(\sum \lambda_i^2)/[(\sum \lambda_i^2 + \sum \delta_i)]$, (λ_i = standardized factor loadings, i = observed variables, δ_i = error variance); **AVE = $\sum \lambda_i^2/n$ ($i = 1 ..n$, λ = standardized factor loadings, i = observed variables)

Table 2: Profile of the Respondents and Firms

Demographic Profile	Category	Respondents	Percentages
Position in the company	Manager	105	30.5
	Executives	239	69.5
No. of years in the current company	1 - 5 years	200	58.1
	6 - 10 years	88	25.6
	11 - 15 years	44	12.8
	16 years and more	12	3.5
Age group	21 - 25	145	42.2
	26 - 30	110	32.0
	31 - 35	73	21.2
	36 - 40	3	0.9
	41 - 45	8	2.3
	46 - 50	3	0.9
	51 - 55	2	0.6
Gender	Male	114	33.1
	Female	230	66.9
Educational background	High school	6	1.7
	Certificate level	18	5.2
	Diploma	82	23.8
	Bachelor's degree	225	65.4

Postgraduate 13 3.8

degree

Firm's Profile of Firms	Category	Respondents	Percentage
No. of employees	Less than 50	175	50.9
	51 - 100	67	19.5
	101 - 150	11	3.1
	More than 150	91	26.5
Business area sector	Manufacturing	95	27.6
	Service	229	66.6
	Agriculture	20	5.8

Table 3: Independent T-Tests T-Test Statistics for Estimating Differences in Responses between Manufacturing and Service Companies

Variables	Category	N	Mean	Std. Deviation	Std. Error Mean	Significance
Deontology	Male	114	4.400	0.512	0.048	n.s.
	Female	230	4.454	0.465	0.031	
Utilitarianism	Male	114	4.643	0.682	0.064	n.s.
	Female	230	4.721	0.594	0.039	
Virtue Ethics	Male	114	4.561	0.659	0.062	n.s.
	Female	230	4.694	0.663	0.044	
Ethical Awareness	Male	114	3.756	0.542	0.051	n.s.
	Female	230	3.781	0.585	0.039	
Ethical Judgment	Male	114	3.808	0.482	0.045	n.s.
	Female	230	3.907	0.558	0.037	
Ethical Motivation	Male	114	3.664	0.703	0.066	n.s.
	Female	230	3.732	0.761	0.050	
Ethical Intention	Male	114	4.364	0.602	0.056	n.s.
	Female	230	4.423	0.624	0.041	

Note: n.s. = non-significant [[← notice insertions](#)]

Table 4: Bivariate Correlations for Dimensions of the Studied Variables

		1	2	3	4	5	6	7
1	Deontology	1						
2	Utilitarianism	.361** (.130)	1					
3	Virtue Ethics	.414** (.171)	.317** (.100)	1				
4	Ethical Awareness	.129* (.017)	.168** (.028)	.157** (.025)	1			
5	Ethical Judgment	.136* (.018)	.265** (.070)	.459** (.211)	.119* (.014)	1		
6	Ethical Motivation	.115* (.013)	.205** (.042)	.267** (.071)	.211** (.045)	.155** (.024)	1	
7	Ethical Intention	.160** (.026)	.288** (.083)	.135* (.018)	.113* (.013)	.310** (.096)	.424** (.180)	1

**Correlation is significant at 0.01 level (2-tailed)

* Correlation is significant at 0.05 level (2-tailed)

Note: r^2 values are presented indicated in parentheses.

Your editor CJR's endnotes:

1: The 2nd paragraph of your Introduction was very difficult to revise because of its extreme verbosity. Here, your verbosity obscures what you are trying to express. My revision might be so extensive that it changes your intended meaning. I am a better-than-average reader—but not a mind-reader!

2: Clarification of sentence with regard to punctuation and spacing:

Therefore, the gap between dutiful damage-reduction and wisdom in ethical reasoning is examined in the present study.

3: I notice that you are inconsistent with regard to the spelling of words which vary between British and American usage. E.g., early in this report you use “behaviour,” which is correct in British English (whereas, “behavior” is the correct American spelling). However, you have used American spelling for several words, e.g.: “generalized, harmonizing, rationalizing, emphasized, emphasizes, recognized, maximize.” It is not good to use both British and American spellings in the same report—unless the differences occur in direct quotations or unless the report pertains to a linguistic study of spellings. Since the editorial offices of your target journal are located in the USA, I have revised to American spellings throughout this manuscript. Your target journal permits either American or British English but not a mixture of both.

4: Something that is “tripartite” has three parts; whereas, “bipartite” designates two parts.

5: Go to <http://www.merriam-webster.com/dictionary/effect>, scroll down, and read “Usage Discussion of **EFFECT**.” I am uncertain as to whether you mean “accomplish” or “influence.” If you mean “accomplish,” then your usage of “effect” is correct. However, if you mean “influence,” then you must revise to “affect” in the following context: “rational aspects of morality … like such as obligations and consequences obligation-and-consequence [\leftarrow notice inserted hyphens] theories … and character theory … that *effect the reaction of an individual’s ethical reasoning and behavior.”

6: Go to <http://www.merriam-webster.com/dictionary/between>, scroll down, and read “**Usage Discussion of BETWEEN.**”

7: “Research” is a **non-count noun**; therefore, it should not be pluralized.

8: "...found idealism and relativism ~~are~~ to be positively and negatively related to ethical values, **respectively**. . ." The adverb "respectively" is needed to make this sentence logical. You surely mean that idealism was [found to be] positively related, but relativism was [found to be] negatively related.

9: You wrote: “It was developed to compliment the dutiful and consequences outcome of ethical reasoning which is incomplete and may harm the organization business reputation (Ariail, 2005).” However, in addition to errors in grammar and diction, this sentence does not make good sense. Therefore, I substantially rewrote it, but it still might be inaccurate.

10: If you have accurately quoted *verbatim* from Shanahan & Hyman (2003), then you should not make the corrections that I have made in the quoted statements; instead, you should insert “[sic]” to indicate that you are **accurately quoting the cited authors' errors**.

11: This clause does not make good sense, and I'm unsure of what you're really trying to say: “The moral philosophy and ethical reasoning are also presumed to measure the construct because....” Neither moral philosophy nor ethical reasoning can actively *measure* anything, but both of these entities can be measured by something which does have the ability to quantify. Accordingly, my revision is a guess—at best.

12: Notice the following hierarchy from http://en.wikipedia.org/wiki/Confirmatory_factor_analysis (Scroll down to “Contents”):

3 Evaluating model fit

 3.1 Absolute fit indices

 3.1.1 Chi-squared test

 3.1.2 Root mean square error of approximation

 3.1.3 Root mean square residual and standardized root mean square residual

 3.1.4 Goodness of fit index and adjusted goodness of fit index

 3.2 Relative fit indices

 3.2.1 Normed fit index and non-normed fit index

 3.2.2 Comparative fit index

Thus, I question your *separation* of the chi-square test from the other absolute fit indices, which you accomplished by *numbering separately*, thereby *equating in importance*.

13: Throughout this manuscript, please notice that the indefinite article “~~a~~,” when crossed/struck-through, is difficult to see as being an error. The rule is that the indefinite article [*a/an*] can be used only with a singular noun—never with a plural. In some cases I struck through “~~a~~” because the noun that followed needed to be revised to the plural form. Please be attentive to this detail as you revise your manuscript for submission to your target journal.

14: There were many typographical errors in the Reference list; therefore, I conclude that more than one typist prepared this manuscript.

15: In Fig. 2, be sure to revise “Judgement” to American spelling: “Judgment,” as in Fig. 1. The rectangle containing this word did not allow me to type the revision there; therefore, due to insufficient space elsewhere, I typed in the caption line.