

~~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 deal** 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: [~~delete~~ 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**; [~~delete~~ 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, [~~delete~~ 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~~ ~~trusts 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~~ scaled 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 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 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; Sae, 2009; Warnar-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, where ~~in~~ 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~~] ~~#~~ 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 ~~influencees~~ 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 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~~ ~~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]; ~~While~~ ~~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 ~~please~~ ~~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; Lovinsky et al., 2007; Treviño et al., 2006) to better understands 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** ~~ethically 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; Lovisky et al., 2007). The four **ethical** constructs **examined** are ~~ethical~~ (1) awareness, ~~ethical~~ (2) judgment, ~~ethical~~ (3) intention 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 ~~critera~~. 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.

Bucholtz 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 ~~can~~ **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 ~~lived in~~ **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~~ **a** society that usually abides ~~the~~ **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 (Lovisky 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~~ **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, ~~empirical analysis~~ where, ~~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 ~~character~~ character. Wood et al. (1988); ~~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); ~~and Singhapakdi et al. (2000) argued that moral philosophy is an antecedent of ethical reasoning in business.~~ a premise supported by Hunt and Vitell's (1986) Theory of Marketing Ethics, ~~suggested~~ which proposes that different ethical/unethical ~~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), ~~managers and non-managers~~ in Hong Kong (Siu & Lam, 2009); ~~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); ~~all~~ believed that utilitarianism and deontology exhaust all possible modes of ethical reasoning. However, Buccholtz and Rosenthal (1998); Donaldson and Werhane (1999); ~~and Weiss (2003) all~~ noted that some philosophers are reluctant to accept ~~wholesomely~~ the human-nature ~~approaches~~ wholeheartedly. They argued that personal character perspectives are more fundamental ~~that~~ to act-oriented ~~theories~~ theories in moral reasoning. According to Koehn (1995), virtue ethics is a must for ~~morality~~ moral justification, ~~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, ~~thus,~~

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** ~~criteria~~ **criterion** that applies the best theory for the given problem? [~~delete 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? [~~delete 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~~] ~~a~~ 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 ~~it~~ **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/ [~~delete slash~~] ~~characters~~ **characterization** [~~characterisation~~] of oneself rather than recognizing the rights of others. [~~delete 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 ~~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, ~~and~~ 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 (Lovisky 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 ~~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 ~~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; Saeed, 2009; Micewski and Troy, 2007; Piller, 2009; Rothhaar, 2010; van Staveren, 2007; Warnafuru et al., 2010). Particularly, the ethical decision making processes of marketing personnel, business executives and managers; ~~semi-colon & insert comma~~, and as well as business students have provided empirically-evident empirical evidence for distinction distinctive moral-philosophy ~~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 these 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 ~~refereed~~ **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. This instrument was developed to complement complement [?] the dutiful and consequences consequential outcomes of ethical reasoning, [←insert comma] which might otherwise 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); Fritzsche 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” [←delete 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; Diamantopoulus & 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, ~~it~~ **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 and 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 ~~complement~~ **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 lay hidden beneath of the~~ **motivating** business practitioners ~~are~~ **have** left **remained** unexplained and unexamined. **Through empirical evidence we have** demonstrated ~~that,~~ ~~through 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 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.

REFERENCES

Abdolmohammadi, M. J., Fedorowicz, J., & Davis, O. (2009). Accountants' cognitive styles and ethical reasoning: A comparison across 15 years, *Journal of Accounting Education*, 27, 185-196.

Aggarwal-Gupta, M., Vohra, N. & Bhatnagar, D. (2010). Perceived organizational support and organizational commitment: The mediational influence of psychological well-being, *Journal of Business and Management*, 16 (2), 105-124.

Ahmad, N. H., Ansari, M. A. & Aafaqi, R. (2005). Ethical reasoning: The impact of ethical dilemma, egoism and belief in a just world, *Asian Academy of Management Journal*, 10(2), 81-101.

Ahmad, N. A., & Seet, P. S. (2009). Developing competitive advantage through ethical and SR practices: The case of SME in Australia and Malaysia. *International Business Research*, 2(4), 116-124.

Akaah, I. (1997). Influence of deontological and teleological factors on research ethics evaluations, *Journal of Business Ethics*, 39(6), 71-80.

Akrivou, K., Bourantas, D., Mo, S. & Papalois, E. (2011) The sound of silence - A space for morality? The role of solitude for ethical decision making, *Journal of Business Ethics*, 102(1), 119-133. doi: 10.1007/s10551-011-0803-3.

Ali, A. (1987). Scaling an Islamic Work Ethics Ethic, *Journal of Social Psychology*, 128(5), 575-583.

Altman, M. C. (2007). The decomposition of the corporate body: What Kant cannot contribute to business ethics, *Journal of Business Ethics*, 74, 253-266.

Anderson, J. C. (1987). An approach for confirmatory measurement and structural equation modeling of organizational properties, *Management Science*, 33(4): 525-541.

Anderson, J. C., & Gerbing, D. W. (1998) ~~Structural equation modeling~~ **Structural equation modeling** in practice: A review and recommended two-step ~~approach~~ **approach**, *Psychological Bulletin* 103(3), 411-423.

Arbuckle, J. L. (2006). *Amos (Version 18.0) [Computer Program]* [~~←delete italic formatting~~]

[Computer Program] SPSS, Chicago

Ariail, D. L. (2005). *Personal values, moral development, and their relationship: A study of certified public accountants*, Doctoral ~~dissertation~~ **dissertation**, Nova Southeastern University.

Arjoon, S. (2007). Ethical decision making: A case for the Triple Font Theory, *Journal of Business Ethics*, 71, 395-410.

Arjoon, S. (2000). Virtue theory as a dynamic theory of business, *Journal of Business Ethics*, 28, 159-178.

Arnaud, A. (2010). Conceptualizing and measuring an ethical work climate: Development and validation of the ethical climate index, *Business & Society*, 49(2), 345-358.

Asheim, G. B., & Mitra, T. (2010). Sustainability and discounted utilitarianism in models of economic growth, *Mathematical Social Sciences*, 59, 148-169.

Ashkanasy, N. M., Windsor, C. A. & Trevino, L. K. (2006). Bad apples in bad barrels revisited: Cognitive moral development, just world beliefs, rewards and ethical decision making, *Business Ethics Quarterly*, 16(1), 449-473.

Bagozzi, R. P., & Yi, Y. (1988). On the evaluation of structural equation models, *Journal of the Academy of Marketing Science* 16(1), 74-94.

Barnett, T., & Valentine, S. (2004), Issues ~~contingencies~~ **contingencies** and marketers' [**←notice inserted apostrophe**] recognition of ethical issues, ethical judgments and behavioral intention, *Journal of Business Research*, 57(4), 338-346.

Bartels, D. M., & Pizarro, D. A. (2011). The mismeasure of morals: Antisocial personality traits predict utilitarian responses to moral dilemmas, *Cognition*, 121, 154-161.

Bartlett, D. (2003). Management and business ethics: A critique and integration of ethical decision making models, *British Journal of Management* 14, 223-235.

Bastons, M. (2006). Moral competencies in decision making, *4th International Symposium on Ethics, Business and Society on Towards a Comprehensive Integration of Ethics into Management: Problem and Prospect*, Conference Proceedings, IESE Business School, University of Navarra, Barcelona, Spain, 18-19.

Baugher, D., & Weisbord, E. (2009). Egoism, justice, rights and utilitarianism: Student views of classical ethical positions in business, *Journal of Academic and Business Ethics*, 1, 1-11.

Beadle, R., & Moore, G. (2006). MacIntyre on virtue and organization, *Organization Studies*, 27(3), 323-340.

Beekun, R. I., Hamdy, R., Westerman, J. W. & HassabElnaby, H. R. (2008). An exploration of ethical decision making processes in the United States and Egypt, *Journal of Business Ethics* 82: 587-605.

Bellizzi, J. A., & Hite, R. E. (1989). Supervising unethical sales force behavior, *Journal of Marketing Ethics*, 53, 36-47.

Bentler, P. M. (1990). Comparative fit indexes in structural models, *Psychological Bulletin*, 107, 238-246.

Bollen, K. A., & Long, J. S. (1993). Introduction. In K. A. Bollen, & J. S. Long, (~~Eds.~~) [~~←delete italic formatting~~] (~~Eds.~~) *Testing Structural Models* (pp. 1-9). Newbury Park: Sage Publications.

Brown, M., Trevino, L. K., & Harrison, D. A. (2005). Ethical leadership: A social learning perspective for construct development and testing, *Organizational Behavior and Human Decision Processes*, 117-134.

Byrne, B. M. (2010). *Structural equation modeling with AMOS: Basic concepts, applications and programming*, [~~insert comma~~] ~~2nd ed.~~ [~~delete italic formatting~~] 2nd ed. New York: Taylor & Francis Group.

Byrne, B. M. (1998). *Structural Equation Modeling with LISREL, PRELIS, and SIMPLIS: Basic Concepts, Applications, and Programming*. Mahwah: NJ: Lawrence Erlbaum Associates.

Cacioppo, J. T., Petty, R. E. & Kao, C. F. (1984). The efficient assessment of need for cognition, *Journal of Personality Assessment*, 48, 306-307.

Carroll, A. B. (2004). Managing ethically with global stakeholders: A present and future challenge' [~~delete apostrophe~~]. *Academy of Management Executive*, 18(2), 114-120.

Christie, P. M., Kwon, I. W., Stoeberl, P. A. & Baumhart, R. (2003). A cross-cultural comparison of ethical attitudes of business managers: India, Korea and the United States, *Journal of Business Ethics*, 46(3), 263-287.

Christie, T., Groarke, L. & Sweet, W. (2008). Virtue ethics as an alternative to deontological and consequential reasoning in the harm reduction debate, *International Journal of Drug Policy*, 19, 52-58.

Churchill, G. J. (1979). A paradigm for developing better measures of marketing constructs, *Journal of Marketing Research*, 16(1), 64-73.

Clark, J. (1966). ~~Religious~~ *Religions and the moral standards of American businessmen*, (South-Western Publishing Co., Cincinnati).

Cohen, J. R., Pant, L. W., & Sharp, D. J. (2001). An examination of differences in ethical decision making between Canadian ~~business~~ *business* students and accounting professionals. *Journal of Business Ethics*, 30(4), 319-336.

Conroy, S. J., & Emerson, T. L. (2004). Business ethics and religion: Religiosity as a predictor of ethical awareness among students, *Journal of Business Ethics*, 50, 383-396.

Cornelius, N., & Gagnon, S. (1999). From ethics "by proxy" to ethics in action: Approaches to understanding HRM and ethics, *Business Ethics: A European Review*, 8(4), 225-235.

Coughlan, R. (2005). Codes, values and justifications in the ethical decision making process, *Journal of Business Ethics*, 59, 45-53.

Crockett, C. (2005). The cultural paradigm of virtue, *Journal of Business Ethics*, 62, 191-208.

d'Anjou, P. (2011). An alternative model ~~for~~ *for* ethical decision making in design: A Sartrean approach, *Design Studies*, 32(1), 45-59.

Danon-Leva, E., Cavico, F. J. & Mujtaba, B. G. (2010) Business ethics: A cross comparison between Hong Kong and the United States, *Journal of Business Studies Quarterly*, 1(4), 1-20.

de Colle, S., & Werhane, P. W. (2008). Moral motivation across ethical theories: What can we learn for designing corporate ethics programmes?, *Journal of Business Ethics*, 81(4), 751-764.

DeConinck, J. B., & Lewis, W. F. (1997). The influence of deontological and teleological considerations and ethical climate on sales managers' ~~intentions~~ intentions to reward or punish sales force behavior, *Journal of Business Ethics*, 16, 497-506.

Desplaces, D. E., Melchar, D. E. Beauvais, L. L. & Bosco, S. M. (2007) The impact of business education on moral judgment competency: An empirical study, *Journal of Business Ethics*, 74(1), 73-87.

Diamantopoulus, A., & Siguaw, J. A. (2000). *Introducing LISREL*. London: Sage Publications.

Diets, S., & Asheim, G. B. (2012). Climate policy under sustainable discounted utilitarianism, *Journal of Enviromental Economics and Management*, 321-335.

Donaldson, T. & Werhane, P. (1999). *Ethical issues in Business: A philosophical approach*, 6th ~~edn.~~ Ed. (Prentice Hall, Upper Saddle River, NJ).

Drake, J. R.: 2009, 'Review of instruments to measure ethical decision making and implications for decision support' .(*AMCIS 2009 Proceedings* Paper 598), <http://aisel.aisnet.org/amcis2009/598>.

Eisenberger, R., Huntington, R., Hutchison, R. & Sowa, D. (1986). Perceived ~~organziational~~ organizational support, *Journal of Applied Psychology* 71: 500-507.

Epstein, S., Pacini, R., DenesRaj, V. & Heier, H. (1996). Individual differences in intuitive-experiential and analytical rational thinking styles, *Journal of Personality and Social Psychology*, 71, 390-405. [Should there (also) be a hyphen between "analytical" and "rational"?]

Etzioni, A. (1988). Normative-affective factors: Towards a new decision making model, *Journal of Economic Psychology*, 9, 125-150.

Ferrell, O. C., & Ferrell, L. (2005). Managing the risks of business ethics and compliance, in True, S. L., Ferrell, O. C. & Ferrell, L. (eds.), *Understanding how to teach business ethics by understanding business ethics*, Kennesaw State University Press., Kennesaw, pp. 1-18.

Ferrell, O. C., & Gresham, L. G. (1985). A ~~contingency~~ **contingency** framework for understanding ethical decision making in marketing, *Journal of Marketing*, 49, 87-96.

Ferrell, O. C., Gresham, L. G. & Fraedrich, J. (1989). A synthesis of ethical decision models for marketing, *Journal of Macromarketing*, 9(2), 55-64.

Fishbein, M., & Azjen, I. (1975). *Belief, attitude, intention and behavior: An ~~introduction~~ introduction to theory and research*. (Addison-Wesley Reading, MA)

Fleischman, G., Walker, K. & Johnson, E. (2010). A field study of user versus provider perception of management accounting system services, *International Journal of Accounting and Information Management*, 18(3), 252-285.

Ford, R. C., Richardson, V. (1994). Ethical decision making: A review of the empirical literature, *Journal of Business Ethics*, 13, 205-221.

Fornell, C., & Larcker, D. F. (1981). Evaluating structural equation modeling with unobservable variables and measurement error, *Journal of Marketing Research*, 18(1), 39-50.

Forsyth, D. R. (1980). A taxonomy of ethical ideologies, *Journal of Personality and Social Psychology*, 39, 175-184.

Fraedrich, J. P., & Ferrell, O. C. (1992). The impact of perceived risk and moral philosophy type on ethical decision making in business organizations, *Journal of Business Research*, 24, 283-295.

Friedman, H. H., & Friedman, L. W. (1988). A framework for organizational success,. *Journal of Business Ethics*, 8, 219-231.

Fritzche, D., & Becker, D. (1982). Business ethics of future marketing managers, *Journal of Marketing Education* (Fall), 2-7.

Furler, J. S., & Palmer, V. J. (2010). ~~Te~~~~h~~~~e~~~~t~~~~i~~~~c~~~~s~~ **The ethics** of everyday practice in primary medical care: Responding to social health inequities. *Philosophy Ethics Humanities Medicine*, 5(6), doi: 10.1186/1747-5341-5-6.

Germain, R., Droge, C. & Daugherty, P. J. (1994). The effect of just-in-time selling on organizational structure: An empirical investigation, *Journal of Marketing Research*, 31(4), 471-483.

Gibbs, J. C., Basinger, K. S., & Fuller, D. (1992). *Moral maturity: Measuring the development of sociomoral reflection* (Lawrence Erlbaum Associates, Hillsdale, New Jersey).

Graham, J., Haidt, J. & Rimm-Kaufman, S. E. (2008). ~~I~~~~d~~~~e~~~~o~~~~l~~~~o~~~~g~~~~y~~ **Ideology** and intuition in moral education, *European Journal of Development Sciences*, 2, 269-286.

Guoxi, G. (2010). Kant's virtue theory, *Frontier Philosophy China*, 5(2), 266-279.

Gupta, J. L. & Sulaiman, M. (1996). Ethical orientation of managers in Malaysia, *Journal of Business Ethics*, 15, 735-748.

Hair, J. F., Black, B. , Babin, B., Anderson, R. & Tatham, R. L. (2006). *Multivariate data analysis, 6th eds ed.* Pearson International, Toronto

Harris, J. R. (1990). Ethical values of individuals at different levels in the organizational hierarchy of a single firm, *Journal of Business Ethics*, 9, 741-750.

Hartman, E. M. (1998). The role of character in business ethics, *Business Ethics Quarterly*, 8(3), 547-559.

Hengenrader, S. M. (2010). An experimental study of the effect of addressing non-conscious factors in ethical decision making during ethics training in public administration. Doctoral dissertation, The University of Texas at Dallas.

Holian, R. (2006). Management decision making, ethical issues and emotional intelligence, *Management Decision*, 44(8), 1122-1138.

Hunt, S. D., & Vasquez-Parraga, A. Z. (1993). Organizational consequences, marketing ethics and sales force supervision, *Journal of Marketing Research*. 30, 79-90.

Hunt, S. D., & Vitell, S. (1986). A general theory of marketing ethics, *Journal of Macromarketing*, 6(1), 5-16.

Hunt, S. D., & Vitell, S. J. (2006). The general theory of marketing ethics: A revision and three questions, *Journal of Macromarketing*, 26(2), 143-154.

Hunt, S. D., Chonko, L. B. & Wilcox, J. B. (1984). Ethical problems of marketing researchers, *Journal of Marketing Research*, 21, 304-324.

Hunt, S. D., Kiecker, P. L., & Chonko, L. B. (1990). Social responsibility and personal success: A research note, *Journal of the Academy of Marketing Science*, 3(18), 239-244.

Hunt, S. D., Wood, V. R. & Chonko, L. B. (1989). Corporate ethical values and organizational commitment in marketing, *Journal of Marketing*, 53, 79-90.

Ilies, R., Wilson, K. S., & Wagner, D. T. (2009). The spillover of daily job satisfaction onto employees' family lives: The facilitating role of work-family integration, *Academy of Management Journal*, 52, 87-102.

Jecker, N. S. (2007). The role of standpoint in justice theory, *The Journal of Value Inquiry*, 41, 165-182.

Jones, T. M. & Gaultschi, F. H. (1988). Will the ethics of business change? A survey of future executives, *Journal of Business Ethics*, 7, 231-248.

Jones, T. M., & Ryan, L. V. (1997). The link between ethical judgment and action in organizations: A moral approbation approach, *Organization Science*, 8, 663-680.

Joreskog, K. G. (1993). Testing structural equation models. In K. A. Bollen, & J. S. Long, (~~Eds.~~) [~~delete italic formatting~~] (Eds.) *Testing structural models* (pp. 294-316). Newbury Park: Sage Publications.

Judeh, M. (2011). Ethical decision making and its relationship with organizational justice, *International Journal of Academic Research*, 3(4), 215-220.

Karande, K., Rao, C. P. & Singhapakdi, A. (2002). Moral philosophies of marketing managers: A comparison of American, Australian and Malaysian cultures, *European Journal of Marketing*, 36(7/8), 768-791.

Karande, K., Shankarmahesh, M. N., Rao, C. P. & Md. Rashid, Z. (2000). Perceived moral intensity, ethical perception and ethical intention of American and Malaysian managers: A comparative study, *International Business Review*, 9, 37-59.

Kielhofner, G. (2008). Volition'. [~~delete apostrophe~~] In G. Kielhofner, *Model of Human Occupation: Theory and Application* (~~4th eds.~~), [~~delete italic formatting~~] (4th ed.) (Lippencott, Williams & Wilkins, Baltimore), pp. 33-50. [~~notice inserted comma~~]

Kircher, P., Luding, S. & Sandroni, A. (2009). Fairness: A critique to the utilitarian approach, (*Northwestern University*, Mimeo).

Knights, D., & O'Leary, M. (2006). Leadership, ethics and responsibility to the other, *Journal of Business Ethics*, 67, 125-137.

Knobe, J. (2005). Ordinary ethical reasoning and the ideal of being yourself, *Philosophical Psychology*, 18(3), 327-340.

Koehn, D. (1995). A role of virtue ethics in the analysis of business, *Business Ethics Quarterly*, 5(1), 533-539.

Kohlberg, L. (2008). The development of children's orientations towards a moral order: Sequence in the development of moral thought, *Human Development*, 51, 8-20.

Kohlberg, L., Boyd, D. & Levine, C. (1990). The return of Stage 6: Its principle and moral point of view, in T. E. Wren (ed.), *The moral domain: Essays in the ongoing discussion between philosophy and the social sciences* (eds.) MIT Press, Cambridge, pp. 151-181.

Lau, V. P. & Wong, Y.-Y. [~~delete~~ hyphen] (2009). Direct and multiplicative effects of ethical dispositions and ethical climates on personal justice norms: A virtue ethics perspective, *Journal of Business Ethics*, 90, 279-294.

Lei, P. W., & Wu, Q. (2007). An NCME instructional module on introduction to structural equation modeling: Issues and practical considerations, *Educational Measurement, Issues and Practice*, 26(3), 33-44.

Leitao, N. C., & Faustino, H. C. (2009). Intra-industry trade in the automotive components industry. *Journal of Global Business and Technology*, 5(1), 32-41.

Liu, G. (2011). Ethical reasoning differences between accountants and managers, *Asia-Pacific Journal of Business Administration*, 97-113.

Loe, T. W., Ferrel, L. & Mansfield, P. (2000). A review of empirical studies assessing ethical decision making in business, *Journal of Business Ethics*, 25, 185-204.

Longnecker, J. G., McKinney, J. A. & Moore, C. F. (1989). Ethics in small business, *Journal of Small Business Management*, 27, 27-31.

Lorenzo-Romero, C., Constantinides, E., & Alarcón-del-Amo, M. (2010). Segmenting the Web 2.0 market: Behavioral and usage patterns of social web consumers. *Journal of Business Case Studies*, 6(7), 55-66.

Loviscky, G. E., Trevino, L. K., & Jacobs, R. R. (2007). Assessing managers' [←insert apostrophe] ethical decision making: An objective measure of managerial moral judgement, *Journal of Business Ethics*, 73, 263-285.

MacKewn, A. S., & VanVuren, K. W. (2007). Ethical business decision making: A comprehensive validation of Forsyth's Ethics Position Questionnaire, *The International Journal of Academic Business World*, 1(1-2), 167-178. [Should the 2nd author's name be spelled "VanBuren" instead?]

McDevitt, R., Giapponi, C., & Tromley, C. (2007). A model of ethical decision making: The integration of process and content. *Journal of Business Ethics*, 73, 219-229.

McQuitty, S. (2004). Statistical power and structural equation models in business research, *Journal of Business Research*, 57, 175-183.

Meara, N. M., Schmidt, K. W. & Day, J. D. (1996). Principles and virtues: A foundation or ethical decisions, policies and character, *The Counseling Psychologist*, 24(1), 4-77.

Mellema, G. F. (2010). Moral ideals and virtue ethics. *Journal of Ethics*, 14(2), 173-180.

Micewski, E. R., & Troy, C. (2007). Business ethics-deontological revisited, *Journal of Business Ethics*, 72(1), 17-25.

Miner, M., & Petocz, A. (2003). Moral theory in ethical decision making: Problems, clarifications and recommendations from a psychological perspective, *Journal of Business Ethics*, 42(1), 11-25.

Mustamil, N., & Quaddus, M. (2009). Cultural influence in the ethical decision making process: The perspective of Malaysian managers, *The Business Review Cambridge*, 13(1), 171-176.

Nichols, S., & Mallon, R. (2006). Moral dilemmas and moral rules, *Cognition*, 100, 530-542.

O'Fallon, M. J., & Butterfield, K. D. (2005). A review of the empirical ethical decision making literature: 1996-2003, *Journal of Business Ethics*, 59, 375-413.

Palanski, M. E., & Yammarino, F. J. (2009). Integrity and leadership: A multilevel conceptual framework, *The Leadership Quarterly*, 20, 405-420.

Parboteeah, P. K., Chen, H. C. , Lin, Y.-T., [~~hyphen~~]Chen, I.-H., Lee, A. Y.-P., [~~hyphen~~] & Chung, A. (2010). Establishing organizational ethical climates: How do managerial practices work?, [~~comma?~~] *Journal of Business Ethics*, 97, 599-611.

Paul, R., & Elder, L. (2005). The ~~miniature~~ **miniature** guide to understanding the foundations of ethical reasoning, *Critical Thinking Concepts and Principles*, 1-45.

Philips, R. A., & Margolis, J. D. (2000). Towards an ethics of organization, *Journal of Business Ethics*, 10, 243-254.

Piller, C. (2009). Valuing knowledge: A deontological approach, *Ethical Theory and Moral Practice*, 12(4), 413-428.

Pimentel, J. R., Kuntz, J. R., & Elenkov, D. S. (2010). Ethical decision-making: An integrative model for business practice. *European Business Review*, 22(4), 359-376.

Putranta, M. P., & Kingshott, R. P. (2011). The relationship between ethical climates, ethical ideologies and organizational commitment within Indonesian higher education institutions, *Journal of Academic Ethics*, 9(1), 43-60. doi: 10.1007/s10805-010-9122z.

Redfern, K., & Crawford, J. (2004). An ~~empirical~~ **empirical** investigation of the Ethics Position Questionnaire in the People's Republic of China, *Journal of Business Ethics*, 50, 199-210.

Rest, J. (1999). Designing and validating a measure of moral judgment: Stage preference and stage consistency approaches, *Journal of Educational Psychology*, 89(1), 5-28.

Rest, J. R., Narvaez, D. , Thoma, S. J. & Babeau, M. J. (2000). A neo-Kohlbergian approach to morality research, *Journal of Moral Education*, 29, 381-396.

Reynolds, S. J., & Bowie, N. E. (2004). A Kantian perspective on the characteristics of ethics program, *Business Ethics Quarterly*, 11(3), 179-186.

Ross, W. T., & Robertson, D. C. (2003). A typology of situational factors: Impact on salespersons' decision making about ethical issues, *Journal of Business Ethics*, 46, 213-234.

Rothhaar, M. (2010). Human dignity and human rights in bioethics: The Kantian approach, *Medical Health Care and Philosophy*, 13, 251-257.

~~Putranta, M. P., & Kingshott, R. P. (2010). The relationship between ethical climates, ethical ideologies and organizational commitment within Indonesian higher education institutions. *Journal of Academic Ethics*, doi: 10.1007/s10805-010-9122z. [~~delete~~ mis-alphabetized & duplicate entry]~~

Saeed, J. (2009). Ethical challenges confronting entrepreneurs within the contemporary global economy: In search of the new world ethics, *Journal of Management Systems*, 21(1), 49-59.

Schreiber, J. B., Nora, A., Stage, F. K., Barlow, E. A. & King, J. (2006). Reporting structural equation modeling and confirmatory factor analysis results: A review, *Journal of Educational Research*, 99(6), 323-337.

Shanahan, K. J., & Hyman, M. R. (2003). The development of a virtue ethics scale, *Journal of Business Ethics*, 42, 197-208.

Schumacker, R. E., & Lomax, R. G. (2004). *A beginner's [~~delete~~ quote mark & insert apostrophe]* guide to structural equation model (~~2nd ed.~~) [~~delete~~ italic formatting] (2nd ed.). Mahwah: Lawrence Erlbaum Associates. [Revise "model" to "models" or "modeling"—whichever is the correct word in this title.]

Schumann, P. L. (2001). A moral principles framework for human resource management ethics. *Human Resource Management Review*, 11, 93-111.

Sharma, S. (1996). *Applied Multivariate Techniques*. New York: John Wiley & Sons, Inc.

Sims, R. R. (1992). The challenge of ethical behavior in organizations, *Journal of Business Ethics*, 11(7), 505-513.

Sims, R. R., & Brinkmann, J. (2002). Leaders as moral role models: The case of John Gutreund at Solomon Brothers, *Journal of Business Ethics*, 35, 327-339.

Singhapakdi, A., & Vitell, S. J. (1991). Research note: Selected factors influencing marketers' deontological norms, *Journal of the Academy of Marketing Science*, 19(1), 37-42.

Singhapakdi, A., Vitell, S. J., & Franke, G. R. (1999). Antecedents, consequences and mediating effects of perceived moral intensity and personal moral philosophies. *Journal of the Academy of Marketing Science*, 27, 19-36.

Singhapakdi, A., Salyachivin, S., Virakul, B. & Veerayangkur, V. (2000). Some important factors underlying the ethical decision making of managers in Thailand, *Journal of Business Ethics*, 27, 271-284.

Siu, N., & Lam, K.-C. [~~←delete hyphen~~] (2009). A comparative study of ethical perceptions of managers and non-managers, *Journal of Business Ethics*, 88, 167-183.

Sivo, S. A., Fan, X. T. , Witta, E. L. & Willse, J. T. (2006). The search for 'optimal' cutoff properties: Fit index criteria in structural equation modeling, *The Journal of Experimental Education*, 74(3), 267-289.

Skarlicki, D., & Latham, G. (1996). Retaliation in the workplace: The roles of distributive, procedural and interactional justice, *Journal of Applied Psychology*, 81, 161-169.

SME Corp Malaysia. (2010). *List of companies*, retrieved September 19, 2011, from SME Corp Malaysia: <http://www.smecorp.gov.my/node/19>

Solomon, R. (1992). Corporate roles, personal virtues: An Aristotelian approach to business ethics, *Business Ethics Quarterly*, 2, 217-319.

Tellis, G. J., Prabhu, J. C., & Chandy, R. K. (2009a). Radical innovation across nations: The preeminence of corporate culture. *Journal of Marketing*, 8, 3-23.

Tellis, G. J., Yin, E., & Bell, S. (2009b). Global consumer innovativeness: Cross-country differences and demographic commonalities. *Journal of International Marketing*, 17 (2), 1-22.

Trevino, L. K., Brown, M., & Pincus-Hartman, L. (2003). A qualitative investigation of perceived executive ethical leadership: Perception from inside and outside the executive suite. *Human Relations*, 56(1), 5-37.

Trevino, L. K., & Nelson, K. A. (2007). *Managing business ethics: Straight talk about how to do it right*, ~~4th eds.~~ [~~←delete italic formatting~~] (4th ed.) John Wiley & Sons Inc., Hoboken, NJ).

Trevino, L. K., Weaver, G. R., & Reynolds, S. J. (2006). Behavioral ethics in organizations: A review, *Journal of Management*, 32(6), 951-990.

Valasquez, M. (2002). *Business ethics: Concepts and cases*, ~~5th eds.~~ [~~←delete italic formatting~~] 5th ed. Prentice Hall, New Jersey

Valentine, S. R., & Bateman, C. R. (2011). The impact of ethical ideologies, moral intensity and social context on sales-based [~~←notice inserted hyphen~~] ethical reasoning, *Journal of Business Ethics*, 102(1), 155-168. doi: 10.1007/s10551-011-0807-z.

van Staveren, I. (2007). Beyond utilitarianism and deontology: Ethics in economics, *Review of Political Economy*, 19(1), 21-35.

Velasques, M., Andre, C., Shanks, S. J., & Meyer, M. J. (1988). Consistency of ethics, *Issues in Ethics*, 1(4): <http://www.scu.edu/ethics/practicing/decision/consistency.html>.

Victor, B., & Cullen, J. B. (1988). The organizational bases of ethical work climates, *Administration Science Quarterly*, 33(1), 101-125.

Warna-Furu, C., Saaksjarvi, M.; & Santavirta, N. (2010). Measuring virtue-development of a scale to measure employee virtues and ~~their~~ **their** influences on health, *Nordic Collage of Caring Science*, 24, 38-45. [*“Collage” probably should be revised to “College.”*]

Watley, L. D., & May, D. R. (2004). Enhancing moral intensity: The roles of personal and consequential information in ethical decision making, *Journal of Business Ethics*, 50(2), 105-126.

Weiss, J. (2003). *Business ethics: A stakeholder and issues management approach*, ~~3rd eds.~~ [*←delete italic formatting*] 3rd ed. (Thomson, South Western, Canada).

Weymark, J. A. (2005). Measurement theory and the foundations of utilitarianism, *Social Choice and Welfare*, 25, 527-555.

Whetstone, J.T. (2001). How virtue fits within business ethics, *Journal of Business Ethics*, 33, 101-114.

White, E. C., & Snyder, W. M. (2000). Communities of practice: The organizational frontier, *Harvard Business Review*, January-February, 139-145.

Wood, J. A., Longenecker, J. G., McKinney, J. A. & Moore, C. W. (1988). Ethical attitudes of students and business professionals: A study of moral reasoning, *Journal of Business Ethics*, 7, 249-257.

Yetmar, S. A., & Eastman, K. K. (2000). Tax practitioners' ethical sensitivity: A model and empirical examination. *Journal of Business Ethics*, 26(4), 271-288.

Yoon, C. (2011). Ethical decision making in the internet context: Development and test of an initial model based on moral philosophy, *Computers in Human Behavior*, 27, 2401-2409.

Yusoff, R., & Murugiah, C. (2004). *Commercial crime raising*. New Straits Times, Kuala Lumpur.

Zhu, W., May, D. R., & Avolio, B. J. (2004). The impact of ethical leadership behavior on employee outcomes: The role of psychological empowerment and authenticity, *Journal of Leadership and Organizational Studies*, 11(1), 16-26.

Zutshi, A., & Creed, A. (2011). Common sense versus intuition in management decision-making, *TMC Academic Journal*, 5(2), 65-92.

[See endnote #14]

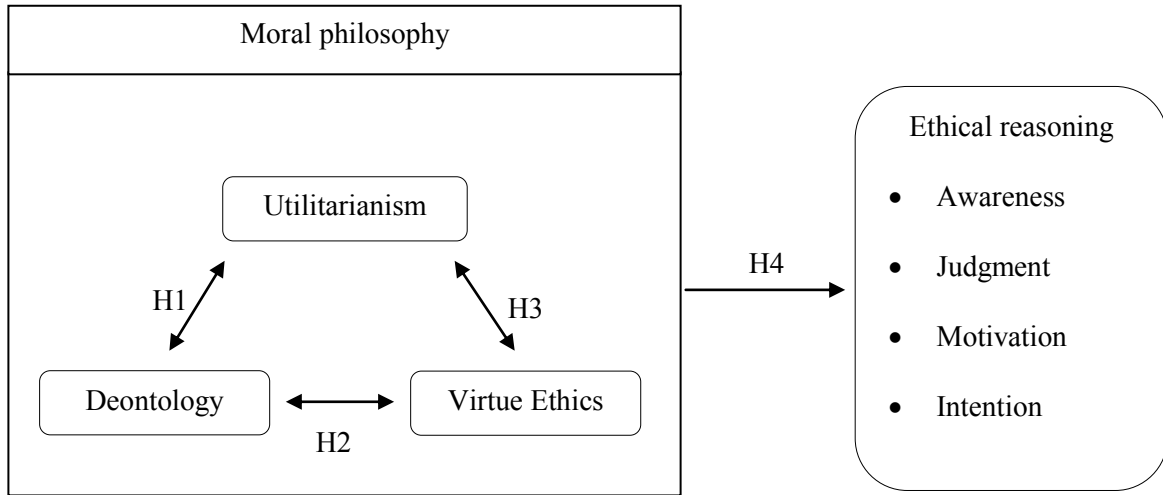
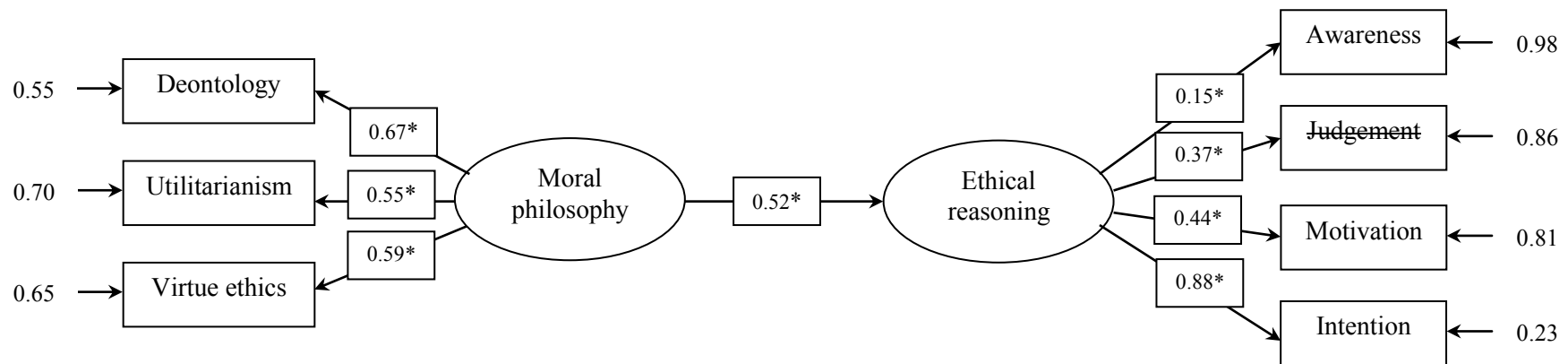


Fig. 1: Research Model



Model Statistics	
χ^2	= 16.808
df	= 7
p-value	= 0.019
χ^2 / df	= 2.401
NFI	= 0.957
CFI	= 0.974
TLI	= 0.921
RMSEA	= 0.064
N	= 344
Note:	
Values	shown are significant at * $p < 0.05$

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

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

Variables and Items	Indicators	Convergent Validity Test		Total Items	Reliability Test	
		Factor Loadings	AVE**		Cronbach Alpha	Composite Reliability*
	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	EM1	0.659	0.545	5	0.727	0.853
Motivation	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 = $\sum \lambda_i^2 / n$ ($i = 1 \dots n$, 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 or 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 degree	13	3.8
------------------------	----	-----

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** [←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.