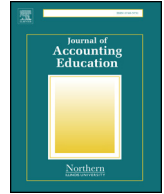




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## Main article

Haidt's social intuitionist model: What are the implications for accounting ethics education?<sup>☆</sup>

Margaret L. Andersen, Bonnie K. Klamm\*

North Dakota State University, United States

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## ABSTRACT

Kohlberg's theory of cognitive moral development has dominated ethics research for the past 50 years (Lapsley & Hill, 2008). The prominence of this theory, which focuses on moral reasoning, has brought mixed results (O'Fallon & Butterfield, 2005). The research provides an indication that not all dimensions of ethical decision-making are captured (Christensen, Cote, & Latham, 2016) and has led to a paradigm shift from moral reasoning to intuition (Maxwell & Narvaez, 2013). We introduce Haidt's (2001) social intuitionist model (SIM) as a new approach to understanding how moral judgments are made, i.e., quickly and intuitively. Then, we explore the applicability of the SIM using an ethical case in five different accounting courses. The results of our study provide a means of improving ethics education in accounting by allowing students to exercise their intuition as the initial stage of the decision-making process.

## 1. Motivation

Accounting and business organizations (e.g. American Accounting Association (AAA), Association to Advance Collegiate Schools of Business (AACSB), Institute of Management Accountants (IMA), American Institute of CPAs (AICPA)) along with academe, reiterate the need for ethics in the curriculum and often cite the scandals caused by such firms as Enron and Worldcom. The accounting-based organizations have ethical codes of conduct<sup>1</sup> and include ethics as continuing professional education. Accountants, as professionals, are bound by these codes of ethical conduct, and have a responsibility not only to the organization but to the public as well. While students begin their college education with little or no experience with the (1) ethical dilemmas that they will face following graduation or (2) the profession's various codes of ethics, they do enter college with their own value systems and intuitions.

Accounting ethics education, in general, does not focus or integrate those value systems into ethics education. Instead, accounting ethics education has mainly focused on the moral reasoning component of cognitive development (Uysal, 2010). While research indicates that higher education has been effective in ethics education (e.g., Thomas, 2012), there continues to be calls for improvement. Gaa (1996) calls for more realistic and relevant research through investigating the ethical issues in the accountants' work environment. In a similar vein, Jennings (2004) advocates more emphasis on the realities and pressures of ethical issues faced by accountants. Sadler-Smith (2012) posits that moral judgments depend on both reasoning and affect (intuition) rather than just reasoning. These calls coincide with the assertion that prior research does not capture all dimensions of ethical decision-making (Christensen, Cote, & Latham, 2016). In addition, numerous studies that examine students' ethics find that moral reasoning ability

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\* Corresponding author.

E-mail addresses: [margaret.andersen@ndsu.edu](mailto:margaret.andersen@ndsu.edu) (M.L. Andersen), [bonnie.klamm@ndsu.edu](mailto:bonnie.klamm@ndsu.edu) (B.K. Klamm).

<sup>1</sup> For example, see the code of ethics at <https://www.imanet.org/career-resources/ethics-center?ssopc=1> or <https://na.theiia.org/standards-guidance/mandatory-guidance/Pages/Code-of-Ethics.aspx> for the Institute of Management Accountants and the Institute of Internal Auditors, respectively.

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depends, in part, on major, professional experience, political ideology, gender, and GPA (Christensen et al., 2016). While such control variables may help explain variability in moral reasoning, they do not provide a basis for ethical education. What should be the basis for accounting ethics education? Is it the profession's various standards of ethical conduct? Is it moral reasoning? Or, is it intuition, another cognitive process involved in moral-decision making? Or, is it a combination of all the above – along with other factors?

Given that prior research has focused on moral reasoning, we introduce in this study another cognitive process: intuition. Specifically, we introduce Haidt's (2001) social intuitionist model (SIM) as a new approach to understanding how moral judgments are made, i.e., quickly and intuitively. In addition, our experimental instrument uses a realistic scenario involving an internal auditor who has learned of a questionable accounting entry. This ethical case is used in five different accounting courses to further our understanding of our students' ethical decision-making processes and to provide a means of improving ethics education in accounting.

The next section provides background information on moral psychology and the SIM model along with the research questions. Section 3 is methods and descriptive statistics; Section 4 is results and discussion. The paper concludes with Section 5, implications.

## 2. Background and hypothesis development

Moral psychology is the study of the formation of moral judgments, i.e., judgments that may be classified as morally right or wrong, good or bad (Encyclopedia Britannica. Moral psychology at < <https://www.britannica.com/science/moral-psychology> > Last accessed July 3, 2017). The focus is on how decisions are made rather than what the decisions should be, i.e., what is the thought process in making moral decisions? Gaining insights from this research facilitates the process of effectively incorporating ethics into accounting education.

### 2.1. Moral psychology

The debate concerning the role of reason versus emotion in (moral) decision-making has been of interest for millennia. For Socrates, virtue was a cognitive power (Benson, 1997). Plato argued that “reason should rule” (Rowe, 1997). However, Hume (1777/2001) asserted that moral decisions are not made by reason, but by sentiment (feelings).<sup>2</sup> More recently, the dominant stream of research in the area of moral psychology has been based on the seminal work by Lawrence Kohlberg. His theory of cognitive moral development (CMD) reflects the belief that moral judgments are the result of reasoning (Kohlberg, 1969). The emphasis on a rational/cognitive approach has guided subsequent research concerning moral judgment (Trevino, 1992). Kohlberg's work follows, and expands on, that of Piaget. Piaget (1965, p. 1) stated: “All morality consists in a system of rules, and the essence of all morality is to be sought for in the respect which the individual acquires for these rules.”

Sadler-Smith (2012) asserts that human morality is not a question of reason *or* affect; it is the result of both. Stanovich and West (2000) referred to these as System 1 and System 2. Nobel Prize winner Daniel Kahneman provides a clear, succinct summary of these two types of cognition (2011, p. 20):

**System 1** operates automatically and quickly, with little or no effort and no sense of voluntary control.

**System 2** allocates attention to the effortful mental activities that demand it, including complex computations. The operations of System 2 are often associated with the subjective experience of agency, choice, and concentration.

System 1 includes impressions and feelings, which can be complex and impulsive (Metcalf & Mischel, 1999) and includes intuition. Sanfey, Rilling, Aronson, Nystrom, and Cohen (2003) assert that emotions are an important component of judgments and preferences. In fact, Zajonc (1984) identifies affect as having primacy.

System 2 is the conscious, reasoning system (Bargh & Chartrand, 1999) that is commonly associated with decision making. It is described as “slow, episodic and strategic” (Metcalf & Mischel, 1999, p. 3). Kahneman (2011) points to a prominent characteristic of System 2 operations: they require attention. When our attention is drawn away, the rational process is disrupted.

Accounting ethics education has focused on System 2 (moral reasoning), but to date has neglected System 1 (intuition). Thus, the integration of intuition into accounting ethics education has the potential of improving the decision-making process. We use Haidt's social intuition model as a basis for integrating intuition.

### 2.2. Haidt's social intuitionist model

Haidt's social intuitionist model (SIM) has not yet been applied or empirically tested. This model, shown in Fig. 1, includes reasoning, judgment, and adds a third dimension, intuition. The figure illustrates the relationship among these elements, which Haidt (2001) defines as follows:

**Moral judgment:** evaluations (good vs. bad) of the actions or character of a person that are made with respect to a set of virtues.

**Moral reasoning:** conscious mental activity that consists of the transformation of given information to reach a moral judgment; it

<sup>2</sup> This is a very brief history intending to illustrate the nature of the discussion of the role of reason/feelings in morality. For a more comprehensive history, see, e.g., Haidt (2008).

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