

Karma-Yoga: The Indian Model of Moral Development

Zubin R. Mulla · Venkat R. Krishnan

Received: 30 April 2012 / Accepted: 13 July 2013 / Published online: 7 August 2013
© Springer Science+Business Media Dordrecht 2013

Abstract A comprehensive model of moral development must encompass moral sensitivity, moral reasoning, moral motivation, and moral character. Western models of moral development have often failed to show validity outside the culture of their origin. We propose Karma-Yoga, the technique of intelligent action discussed in the Bhagawad Gita as an Indian model for moral development. Karma-Yoga is conceptualized as made up of three dimensions viz. duty-orientation, indifference to rewards, and equanimity. Based on survey results from 459 respondents from two large Indian organizations, we show that the dimensions of Karma-Yoga are related to moral sensitivity, moral motivation, and moral character.

Keywords Bhagawad Gita · Indian culture · Karma-Yoga · Leadership · Moral development

Organizational leaders are being subject to increasing scrutiny about their ethics and moral obligations to society. Leaders in an organization are expected to provide direction, exercise control, and influence other organizational members to work toward the organization's objectives in an ethical manner (Kanungo and Mendonca 1996). The direct influence of leaders is through their personal example and instructions to subordinates, while indirectly leaders influence organizational behavior through the design of policies, processes, and

structures. Hence, management educators and business executives have unanimously rated leadership as the most important topic in organizational behavior (Rahim 1981). The two normative theories of leadership, which describe “good leadership” in terms of ethical or moral leadership, are James MacGregor Burns's theory of transformational leadership and Robert K. Greenleaf's theory of servant leadership. According to Burns, the crucial task of transformational leaders is to raise the awareness and consciousness of their followers to higher levels of conduct and morality (Burns 1978, p. 20). Hence, a critical outcome in transformational leadership is the moral development of followers.

Moral development is important for the study of leadership and organizations in two ways—first, the moral development of the leader is seen as an antecedent of effective leadership, and next, the moral development of the follower is seen as an outcome of leadership. A starting point for the inquiry into the relationship between moral development and leadership is to define moral development in the organizational context.

Any growth or development implies movement from a lower state of existence to a higher, more preferred state of existence in line with the ideals and aspirations of a group of people. These ideals are derived from a people's culture, which represents their deepest assumptions and beliefs about the nature of humankind, nature of the world, and the goals of life (Krishnan 2003). Cross-cultural studies of moral development have shown the limitations of a universal model of moral development for all societies (Eckensberger 1994; Narvaez et al. 1999; Shweder et al. 1987; Snarey 1985). In the Indian context, the Gita is the scripture, which provides answers to the basic questions of who we are and what our goals ought to be and has inspired generations of Indians (Prabhavananda 1960; Vivekananda 1972). The path recommended by the Gita is Karma-Yoga, or the technique of right

Z. R. Mulla (✉)
School of Management and Labour Studies, Tata Institute of
Social Sciences, Mumbai, India
e-mail: zubinmulla@yahoo.co.in

V. R. Krishnan
Great Lakes Institute of Management, Chennai, India
e-mail: rkvenkat@temple.edu

action (Vivekananda 1972, Vol. 1, p. 53; Vol. 5, p. 246, 249). Hence, achieving excellence in Karma-Yoga constitutes the pinnacle of moral development for a person having an Indian worldview. This paper investigates if Karma-Yoga constitutes a valid model for moral development in the Indian context by showing a relationship between the dimensions of moral development and empirically validating the same based on data from 459 respondents in two Indian organizations.

What is moral development?

In the context of leadership outcomes, Burns (1978) defined moral development by drawing on the works of social scientists like Adler, Maslow, Piaget, Erikson, Rokeach, and Kohlberg. Specifically, he described three interrelated frameworks along which the transformation occurred—the hierarchy of needs, the structure of values, and the stages of moral development (p. 428).

According to James R. Rest's four-component model of human behavior, moral behavior is the result of at least four-component processes: (i) moral sensitivity (interpreting the situation and identifying a moral problem); (ii) moral judgment (figuring out what one ought to do and formulating a plan of action that applies the relevant moral standard or ideal); (iii) moral motivation (evaluating how the various courses of action serve moral or non-moral values and deciding which action a person actually will attempt to pursue); and (iv) moral character/implementation (executing and implementing the moral course of action). The development of moral reasoning, which is often confused with moral development, is thus just one of the determinants of moral behavior (Narvaez and Rest 1995; Rest et al. 1997a; Thoma et al. 1991) and hence is only weakly related to moral behavior outcomes.

The four components are not personality traits instead; they represent internal processes involving different kinds of cognitive–affective interactions, which together predict moral behavior. Individuals may be proficient or deficient in one or more of these components. For example, one person may show great sensitivity but poor judgment skills while another may have excellent judgment but will fail to have the ego-strength to follow through, and yet a third may have great tenacity to implement simple-minded judgments (Narvaez and Rest 1995). Rest's four-component model of moral development is the most comprehensive model of moral development and is used as the basis for further discussion.

Does moral reasoning differ in different cultures?

Like all other areas of human behavior, the theory of moral reasoning has also been subjected to extensive cross-

cultural research. Typical research questions include the universal existence of Kohlberg's stages (*viz.* pre-conventional, conventional, and post-conventional moral reasoning; Crain 1985) the universal nature of the sequence of the stages, impact of societal culture on moral development, and the rate at which development occurs in different cultures (Eckensberger 1994). Even though Kohlberg originally described his theory as “universal,” it has shown some limitations in its application across different cultures (Eckensberger 1994) especially in the higher stages of moral development (Snarey 1985). Some studies have also focused on the interaction of moral development, political ideology, and religious ideology on attitudes toward real life issues (Narvaez et al. 1999).

Moral reasoning differs in different cultures along five dimensions. First, cultures differ on the relative emphasis given to self-derived principles and collective solidarity. For example, a study of school students in the Bahamas (White et al. 1978) showed that the Bahamian school system at all levels emphasized obedience to rules and consequently moral development consisted of learning the rules. Similarly, studies of the leaders in rural communities (Harkness et al. 1981; Tietjen and Walker 1985) did not find any evidence of the highest stages of reasoning based on self-derived principles. In a study comparing Chinese and Canadian children (Fu et al. 2007), it was found that Chinese children preferred not to tell a truth when telling the truth would help an individual but harm a group, while Canadian children had the opposite preference. A comprehensive review of 45 studies in 27 countries (Snarey 1985) provided sufficient evidence that Kohlberg's interview is reasonably culture fair from Stages 1 to 4. An observation across studies was that principled reasoning was found only in urban or middle-class populations and was totally absent in all folk cultural groups. Instead, traditional folk cultures or working-class communities seemed to stress more on values like collective solidarity (Snarey 1985; Snarey et al. 1985; Tietjen and Walker 1985). Hence, it is highly likely that moral development at the higher stages is culture-bound (Snarey 1985).

Second, some cultures consider moral behavior as an aspiration or personal choice while others may consider it an obligation or duty. For example, achievement in school is judged by American children to be a matter of duty, but judged by Japanese children to be a matter of aspiration (Hamilton et al. 1990). Also, as compared to Americans, Indians were found to be more likely to view helping a stranger who is not in dire need as an objective obligation rather than a matter of personal choice (Miller et al. 1990). One of the explanations for this is that as socioeconomic status improved, individuals changed their orientation by treating their social responsibilities more as a personal choice rather than a moral obligation (Miller et al. 1990).

Third, some cultures may prescribe alternative post-conventional codes such as those relating to interpersonal responsibilities rather than justice obligations. Kohlberg's theory of moral development is based on the Kantian assumption of an autonomous asocial individual who is the starting point of society. On the other hand, the Hindu Indian culture considers social units and social duties the starting point of society (Shweder et al. 1987). Perhaps for this reason, Indians are found to possess a post-conventional moral code in which interpersonal responsibilities are perceived to be as principled as justice obligations and may be given precedence over justice obligations (Miller and Bersoff 1992). Another illustration of this principle is that Indians were found to be more likely than Americans to be tolerant of breaches of justice due to a person's vulnerability to contextual influences (Bersoff and Miller 1993).

Fourth, depending on their view of the nature of man, society, and the world cultures may differ in the extent to which they distinguish between moral norms and social conventions. In cultures where the social order is the same as the natural order, the concept of a conventional obligation may be completely alien and it may be seen instead as part of the nature of things (Shweder et al. 1990). Hence, some traditional societies may view social norms as having absolute validity and the dominant criteria for moral judgment (Nisan 1987). Even though children from different cultures may be able to distinguish conceptually between moral and social conventions (Song et al. 1987) the value they accord to the social conventions may drastically differ across cultures. For example, a study comparing white and black adolescents in South Africa (Ferns and Thom 2001) found that while white adolescents progressed according to the Kohlberg's stages up to Stage 5 (internalized moral principles), black adolescents did not go beyond Stage 4 (law and order orientation). One explanation for this was that black adolescents were socialized to become interdependent members of the community while the focus of socialization for white adolescents was to make them self-actualizing individuals (Ferns and Thom 2001).

Finally, cultures differ in their perception of the ultimate beneficiary of moral action. While some cultures decide the moral status of actions depending on harm to others, other cultures base their judgments of morality based on the harm done to the agent. There are a number of acts such as flag desecration, sexual perversion, and mistreatment of corpses, which fall under the category of "harmless offenses." These are harmless because they do not violate the interests of others. For western philosophers, morality is primarily an interpersonal issue and hence the moral status of such acts is not described under the conventional theories of moral development (Haidt et al. 1993). On the

other hand, Indian groups often treated social practices related to food, sex role, and clothing as universal moral obligations whereas Americans judged them as social conventions (Shweder et al. 1987). This was explained in terms of an "ethics of divinity" where the self is conceptualized as a spiritual entity striving to avoid pollution and attain purity and sanctity (Shweder et al. 1997). Hence, actions are to be judged as good or bad in terms of the pollution or purity they add to the agent. In this manner, avoiding "harmless" offenses can be abhorred on the ground that they pollutes the agent. According to Indian philosophy, actions are judged based on their effects on the agent not on the recipient. All actions and motives, which create gross mental impressions, are called sins because they prevent the individual from realizing his or her own divine identity. Thus, any act whereby the mind pursues objects with a motive of joy or satisfaction is likely to create mental agitations, which adversely affect the spiritual progress of the individual. Hence, such actions are known as sins (Chinmayananda 1989).

Karma-Yoga satisfies all the five criteria along which moral reasoning differs in different cultures. Karma-Yoga emphasizes collective solidarity, considers moral behavior a duty, emphasizes interpersonal responsibilities and social conventions, and is justified based on the benefit it yields to the practitioner of Karma-Yoga.

Karma-Yoga

The system of ethics and religion in the Indian context is Karma-Yoga (Vivekananda 1972, Vol. 1, p. 109) which is described in The Bhagwad-Gita. The Bhagwad-Gita or Song of God is the most popular work in all the religious literature of India and it has influenced Indian life through the generations (Prabhavananda 1960, p. 95). It is part of the Indian epic the Mahabharata and is written in the form of a dialogue between Krsna and the great warrior Arjuna when the latter expressed his confusion in the midst of a great battle. The doctrine of Karma-Yoga is based on the fundamental beliefs of the Indian weltanschauung.

The Indian Weltanschauung

The Indian worldview is characterized by three fundamental beliefs, which are common to all the six systems of Indian philosophy (Dasgupta 1922/1991, p. 71; Prabhavananda 1960, p. 201). First, the belief in the karma theory, i.e., all actions that are done have the power to ordain for their doers joy or sorrow in the future depending on whether the action is good or bad. Often, individuals may be required to take birth in another body to experience fully the joy or suffering that is due to them because of their past

actions. The second belief is in the existence of a permanent entity, the soul (atma), which is our true unknown nature, pure and untouched by the impurities of our ordinary life. The third belief is about the doctrine of salvation (mukti). Since actions lead us through this endless cycle of birth and death, if we could be free of all such emotions or desires that lead us to action, there would be no fuel (in the form of joys or sorrows to be experienced) to propel us into another birth and we would be free of this eternal cycle.

The doctrine of karma is perhaps the most widely known and misunderstood aspect of the Indian weltanschauung (Mahadevan 1958) and is equivalent to the belief in a just world (Connors and Heaven 1990; Hafer and Begue 2005) which states that individuals get what they deserve (Connors and Heaven 1990). Karma extends the concept of justice to other worlds and other births, thereby implying that all good and bad deeds of all previous lives are accounted for cumulatively. Accordingly, in every life one reaps what one has sown in one's previous lives (Radhakrishnan 1926). Similar to the belief in a just world, belief in karma reaffirms one's faith in natural justice and makes every person responsible for his or her own well-being and suffering. Thus, positive deeds are believed to lead to good outcomes, while tragic happenings are explained as an outcome of negative deeds done in the past (Agrawal and Dalal 1993; Dalal and Pande 1988).

The law of karma is not a blind mechanical framework in which man is trapped for eternity. In the Rg-Veda, the soul or self is denoted by the word *atma* (Ghanananda 1958). The soul is the eternal subject which is free from all impurities like sin, old age, death, grief, hunger, and thirst. The soul is complete and hence, it is free from all forms of desires (Radhakrishnan 1940). Freedom of the soul from the cycle of karma is possible and is the ultimate goal and destiny of every being (Mahadevan 1958). This freedom from the cycle of birth and death is termed as *moksha* or liberation. It results when the bonds of ignorance have been broken and is a state which is free from all imperfections and limitations (Prabhavananda 1960).

Karma-Yoga: The Technique of Intelligent Action

When one is convinced of the law of universal cause and effect, the existence of an eternal soul, and the objective of life as liberation of the soul from the eternal cycle of birth and death, one seeks opportunities for eternal salvation. Indian philosophy suggests that the path to be selected for liberation must be suited to the temperament and disposition of the seeker. Karma-Yoga provides one such path for freedom from the cycle of birth and death, which is suited for people with an active temperament who have chosen to remain in the world and aspire for liberation.

What is Karma-Yoga?

The word *karma* comes from the Sanskrit root *kri*, which means doing, affairs, or activity and includes all actions that a person performs whether they are of body, speech, or mind. The word *yoga* comes from the Sanskrit root *yuj*, which means, to join. However, in the Mahabharata it is used in three ways: as a special skill, device, intelligent method, or graceful way of performing actions (Gita Chap. 2, Verse 50); as equability of mind toward success or failure (Gita Chap. 2, Verse 48); and as the device for eliminating the natural tendency of karma to create bondage (Gita Chap. 2, Verse 50). Since the later two definitions of yoga speak of the relationship of yoga with action, the terms "yoga" and "Karma-Yoga" are used interchangeably at various instances in the Gita (Tilak 1915/2000). For the purpose of this study, we will use the Tilak's definition of the word "yoga" to mean "device" or "intelligent method" and hence the term "Karma-Yoga" would be "a technique for intelligently performing actions."

Here the word "intelligent" is used by Tilak in a specific sense to denote an action which is conducive to one's end goals and since the ultimate goal of all beings is to free the soul from the cycle of birth and death, any method that enables release from this perpetual cycle is preferable to any other method that is likely to bind the human soul to the cycle. Hence, whether we define Karma-Yoga as "a technique for intelligently performing actions" or "a technique for performing actions in a manner that the soul is not bound by the effects of the action" we mean the same thing (Tilak 1915/2000).

Dimensions of Karma-Yoga

Mulla and Krishnan (2006) identified the dimensions of Karma-Yoga using a contemporary version of the Gita (Gandhi 1946/2001). Each verse was content analyzed and classified into three categories viz. activities prescribed to reach the ideal state (69 verses); description of the ideal state of a person (145 verses); and outcomes on achieving the ideal state (76 verses). Since Karma-Yoga is the path to reach the ideal liberated state through work, Mulla and Krishnan (2006) further analyzed the types of activities prescribed to reach the ideal state and found that five types of activities were described in the Gita: devotion to god or seeing god in all beings (22 verses); performing actions without attachment (16 verses); meditation or focusing on the soul (10 verses); being neutral to opposites, or keeping senses under control (10 verses); and doing one's duty in society (8 verses). These five activities were then matched with the four equivalent paths to reach the ideal state viz. the path of meditation (Raja-Yoga), the path of knowledge (Jnana-Yoga), the path of devotion (Bhakti-Yoga), and the

path of action (Karma-Yoga). In this manner, Mulla and Krishnan (2006) categorized “devotion to god” as the path of devotion and “meditation or focusing on the soul” as the path of meditation or the path of knowledge. From this they deduced that Karma-Yoga must be described by one or more of the remaining three items viz. performing action without attachment, doing one’s duty, and being neutral to opposites.

The essence of Karma-Yoga is given in the Gita (Radhakrishnan 1948/1993) Chapter 2, Verse 47, which says, “To action alone hast thou a right and never at all to its fruits; let not the fruits of action be thy motive; neither let there be in thee any attachment to inaction.” This verse of the Gita is also mentioned by Tilak (1915/2000, p. 895) as giving the entire import of Karma-Yoga in a short and beautiful form. Later in the Gita (Radhakrishnan 1948/1993, Chap. 3, Verses 12, 13, 16), Arjuna is told that persons who survive on this earth and use its resources without working are living in sin, and hence man is obliged to work selflessly in order to fulfill his duty toward the world. Hence, based on the results of Mulla and Krishnan’s (2006) content analysis and the interpretation of the Gita verses, we have conceptualized Karma-Yoga as made up of three dimensions: duty-orientation, indifference to rewards, and equanimity.

The metaphysical explanation of Karma-Yoga is explained in Fig. 1. The eternal cycle of birth and death driven by reincarnation and the karmic law is defined in the form of a three-step procedure (Tilak 1915/2000). The first step is the interaction of the five senses with external objects; this in turn leads to a perception of pain or happiness in the mind of the agent of the action (Gita Chap. 2, Verse 14). Perceiving pleasure or pain further leads to a desire to experience again what has been experienced (in the case of happiness) or a desire to avoid what has been experienced (in the case of pain). The presence of an

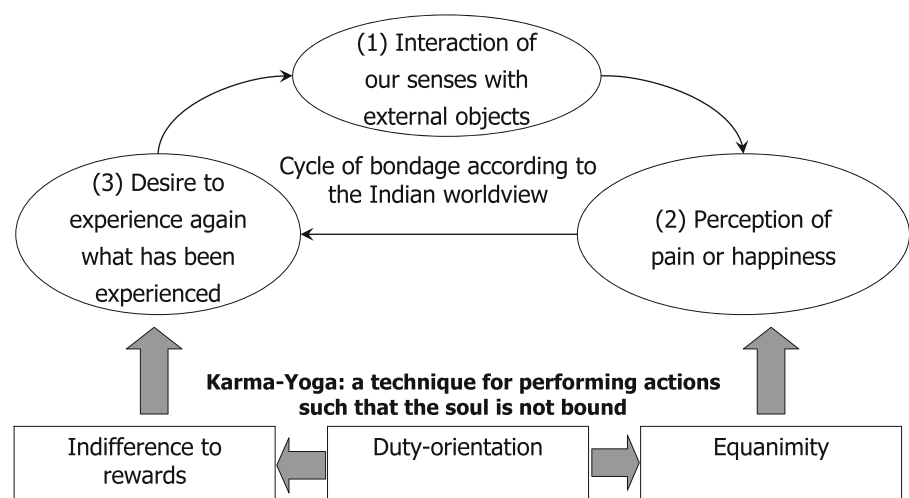
unfulfilled desire to experience or avoid a certain experience is the essential fuel, which drives a soul to being reborn again in a body most suited to its experiencing its latent unfulfilled desires. In this manner, the cycle of birth and death is repeated to eternity. The cycle can be broken in three ways. First, an individual may chose to avoid all interaction of his or her senses with external objects. However, in the case of an active person, this path is not suitable. Hence, the only two ways of breaking the cycle of birth and death are to endure pleasure and pain with equanimity and to be indifferent to the rewards (and punishments) of one’s actions (Tilak 1915/2000).

Breaking the cycle of birth and death through equanimity and indifference to rewards

One way out of this perpetual cycle of desire is to be able to control in one’s mind the experience of pain and happiness, i.e., being neutral to the experiences of our senses (Tilak 1915/2000). According to the Gita, when one does what one has to do, with perfect mental control and after giving up the desire for the result and with a frame of mind that is equal toward pain and happiness, there remains no fear or possibility of experiencing the unhappiness of actions. If one can perform actions with such a spirit, it does not become necessary to give up actions. Hence, the Gita recommends that we keep our organs under control and allow them to perform the various activities, not for a selfish purpose, but without desire, and for the welfare of others (Tilak 1915/2000).

In addition, since the outcomes of one’s actions are dependant on an elaborate chain of cause and effect, all that is in the individual’s control is performance of that action. Hence, one ceases to have a feeling of ownership toward one’s actions and believes that the actions happen naturally and the bodily organs are just an instrument for their

Fig. 1 Metaphysical explanation of Karma-Yoga



execution. This lack of ownership for actions coupled with the sense of obligation to others creates a complete disinterest in the mind of the seeker for any form of material or social rewards (Tilak 1915/2000).

Duty-Orientation as a precursor to developing equanimity and indifference to rewards

A question that is often asked is—how is it possible for an individual to maintain equanimity to pleasure/pain and be indifferent to rewards? By integrating elements of the Indian worldview and developing duty-orientation, it is possible to develop equanimity and indifference to rewards.

The belief in the law of cause and effect makes us realize that we are placed in a particular situation because of unfulfilled past obligations on our part and we develop a sense of connectedness with all beings. In other words, irrespective of the situation that we are placed in, we can look upon those around us as our creditors in our past lives to whom we are obliged to discharge certain obligations (which were unfulfilled earlier). The belief in the law of cause and effect coupled with the belief in the doctrine of salvation makes us strive to discharge our obligations to those around us. In this manner, all actions become a repayment of a debt and the actor is free of any motive for the actions.

Karma-Yoga and moral development

The three dimensions of Karma-Yoga are related to the four components of moral development. The first dimension, i.e., duty-orientation is the basis for moral sensitivity as well as moral judgment. A Karma-Yogi, who feels a sense of duty or obligation toward others, is likely to be empathetic to the needs and feelings of others. The sense of duty may also provide the basis for moral judgment. By empathetically responding to the needs of the situation and the time, the Karma-Yogi may identify his or her appropriate duty as the right course of action. The second dimension of Karma-Yoga, indifference to rewards may provide moral motivation using which a Karma-Yogi can perform actions selflessly without any expectation of extrinsic or intrinsic rewards. The third dimension of Karma-Yoga, equanimity, may enable the Karma-Yogi to stick to the decided moral course of action without being carried away by troubles and temptations in the path of duty and thus it constitutes moral character.

Hypothesis 1 Karma-Yoga: duty-orientation will be positively related to moral sensitivity.

Hypothesis 2 Karma-Yoga: indifference to rewards will be positively related to moral motivation.

Hypothesis 3 Karma-Yoga: equanimity will be positively related to moral character.

The relationship between the duty-orientation aspect of Karma-Yoga and moral judgment has not been hypothesized because moral judgment in the Indian context is significantly different from the model for moral judgment conceptualized by Kohlberg and Rest using a western philosophical framework.

Methods

Data was collected from 459 respondents from two organizations. Both the organizations were in the manufacturing industry related to the automotive sector and forming part of large diversified business houses and having annual turnovers of Rs. 8.3 billion and 115 billion, respectively. The respondents were employed in factories and offices located in industrial towns in Western and Eastern India such as Mumbai, Nashik, Vadodara, Cochin, Kolkata, and Durgapur.

The sample comprised of 420 males and 33 females (6 undisclosed) of ages from 22 years to 61 years (Median = 39 years) and having work experience ranging from 8 months to 45 years (Median = 16 years). The work experience of the respondents with their current organization ranged from 2 months to 40 years (Median = 12 years).

Measures

Moral Sensitivity

Moral sensitivity concerns the receptivity to social situations and being able to interpret the situation in terms of what actions are possible, the impact of those actions on others, and the reactions of others to one's actions. The most critical characteristic for this dimension of moral development is empathy (Narvaez and Rest 1995). Empathy has been described as the "disposition to adopt a broad moral perspective, to take the 'moral point of view'" (Hogan 1969, p. 307). One of the most popular measures of empathy with demonstrated reliability and validity is Davis's (1980; 1983) Interpersonal Reactivity Index (IRI) consisting of four seven-item subscales. All four scales have been found to have satisfactory internal and test-retest reliabilities (internal reliabilities range from .71 to .77; test-retest reliabilities range from .62 to .71; Davis 1980). For measuring moral sensitivity, the two subscales of perspective taking (tendency to adopt the perspectives of other people and seeing things from their point of view) and empathic concern (feelings of warmth, compassion, and concern for others) were used. Both the dimensions of

perspective taking and empathic concern have been found to have strong positive relationships with measures of sensitivity to the feelings and experiences of others (Davis 1983). Together these subscales account for both affective and cognitive aspects of empathy, which characterize the dimension of moral sensitivity. The other two dimensions of empathy viz. fantasy and personal distress are unrelated to moral sensitivity and hence they were not used in this study. A study using the IRI in the Indian context (Mulla and Krishnan 2008) has shown that the entire scale as well as the two dimensions of empathic concern and perspective taking taken together are reliable (Cronbach alphas = .75 and .69, respectively). This scale was self-report and was administered to all respondents.

Moral Judgment

A contemporary theory of moral reasoning based on neo-Kohlbergian thinking is proposed by Rest and his colleagues (Rest et al. 1999a). The theory follows Kohlberg in certain four key aspects viz. (i) it emphasizes the role of cognition; (ii) it highlights the personal construction of the epistemological categories; (iii) it portrays change over time in terms of development; and (iv) it characterizes the developmental change of adolescents and adults in terms of a shift from conventional to post-conventional moral thinking (Rest et al. 1999b). However, the key difference in Rest's theory as compared to Kohlberg lies in its measurement of moral reasoning.

Traditionally, the assessment of moral reasoning had been done using the procedure adopted by Kohlberg when he first developed his theory. Subjects exposed to a hypothetical moral dilemma indicate what ought to be done and justify their course of action. The interviewer tries to probe and elicit the subject's views without suggesting anything different from the subject's own spontaneous thinking (Rest et al. 1974). In reality, however, most moral judgments are not evolved de novo. Instead, individuals are influenced by conclusions and advice of others and often the main task involves defining the crucial issue of a problem. Rest et al. (1974) suggest using the Defining issues test (DIT), which consists of a list of statements, which are presented to the subject for each hypothetical moral dilemma. The subject is then asked to rank and rate the relative importance of each of the statements while resolving the dilemma. The level of moral development is measured by the P score which is the importance attributed to principled (Stages 5 and 6) moral statements. The P score has been found to differentiate between student groups of varied advancement on Kohlberg's scale in cross-sectional as well as longitudinal studies (Rest 1975). Some factors which have been found to relate to moral development are—the level of formal education (Rest and

Thoma 1985), collegiate participation (King and Mayhew 2002), age, and educational, occupational, or social class standing (Snarey and Lydens 1990).

The first improvement of the DIT as compared to Kohlberg's interview is the use of multiple-choice items. This insures access to the implicit knowledge, which is not consciously accessible to the subject and does not depend on the subject's verbal ability. Secondly, unlike Kohlberg's stages, Rest and his colleagues emphasize schemas (general knowledge structures residing in long-term memory). The items in the DIT seek to evoke and stimulate these schemas in the subject's mind. Unlike Kohlberg, Rest and his colleagues do not claim either a strictly developmental structure for their schemas, and neither do they claim universality across cultures (Rest et al. 1999b). An attempt to improve the predictive validity of the DIT index is the introduction of the new index N2 by Rest and his colleagues (Rest et al. 1997b). While the original P index measured only the extent of principled (Stages 5 and 6) reasoning, the new N2 index also incorporates information from the lower stages and hence shows significantly better validity than the earlier index. The latest version of the DIT, the DIT2 is an improvement over the original version in terms of updated dilemmas and items, an improved algorithm for indexing, and a better method of detecting unreliable participants (Rest et al. 1999b).

The original form of the DIT contains six dilemmas. For measuring moral judgment in this study, we used the shortened form of the DIT (Rest 1979/1990) with one additional dilemma i.e., four dilemmas. The four dilemmas used were Heinz and the drug, escaped prisoner, the doctor's dilemma, and newspaper. The shortened version of Rest's (1979/1990) DIT was used in a similar study on transformational leadership and moral reasoning by Turner et al. (2002). This instrument was self-report and was administered to all respondents.

Moral Motivation

Moral motivation is the motivation to select a moral value over other values (Narvaez and Rest 1995). Rokeach (1973) considered terminal values to be of two kinds—those that are self-focused called personal values, and those that are others-focused called social values. Krishnan (2001) showed that transformational leaders gave higher importance to others-focused social values like “a world at peace”, “a world of beauty”, “equality”, “national security”, and “social recognition.” Like the terminal values, instrumental values are also of two kinds—those which when violated arouse pangs of conscience or feelings of guilt for wrongdoing called moral values, and those which when violated lead to feelings of shame about personal inadequacy called competence or self-actualization values (Rokeach 1973).

For the purpose of measuring moral motivation in this study, we used the Rokeach Value Survey (Rokeach 1973). This scale is self-report and was administered to all respondents.

Moral Character/Implementation

Moral character or implementation calls for self-confidence, self-efficacy, perseverance, and tenacity in being able to work around problems and unexpected difficulties in implementing the desired course of action. Implementation includes being able to resist distractions and keep sight of the final goal (Narvaez and Rest 1995).

Conscientiousness, as defined in Merriam-Webster's Online Dictionary is an adjective meaning that one is "governed by or confirming to the dictates of conscience" i.e., "the sense of moral goodness or blameworthiness of one's own conduct, intentions, or character together with a feeling of obligation to do right or be good" (Merriam-Webster Online Dictionary 2007). The personality factor of conscientiousness which is a part of the Big-Five model of personality (Goldberg 1990; McCrae and Costa 1985, 1987) comprises of the facets of competence, order, dutifulness, achievement striving, self-discipline, and deliberation (Costa and McCrae 1995). Some authors (Barrick and Mount 1991; Judge et al. 1997; Stewart et al. 1996) have used conscientiousness as a broad trait, and have described conscientious individuals as purposeful, strong willed, determined, punctual, and reliable (Judge et al. 1997). These authors have described conscientiousness as either a stable tendency to be organized, efficient, goal-oriented or persistent (Stewart et al. 1996) or characterized by personal competence, dutifulness, self-discipline, and deliberation (Judge et al. 1997). The factor of conscientiousness is associated with volition or will power and is a critical factor in getting things implemented (Barrick and Mount 1991). Hough (1992) reported that the personality constructs of achievement and dependability (which were equivalent to the factor conscientiousness in the Five Factor Model) showed the highest positive correlation with law abiding behavior ($r = 0.42$ and 0.58 , respectively) and the highest negative correlation with irresponsible behavior ($r = -0.19$ and -0.24 , respectively). Similarly, the personality factor of conscientiousness was found to be negatively related to absenteeism, late coming, and overall delinquency ($r = -0.26$, -0.19 , and -0.22 , respectively; Ashton 1998). Thus, the personality factor of conscientiousness is a good measure of moral character and a good predictor of moral behavior.

For the purpose of measuring moral character in this study, we used the 20 items from the full scale of the personality factor of conscientiousness (International Personality Item Pool 2001). The scale is self-report and was administered to all respondents.

Karma-Yoga

For Karma-Yoga, we used the 18-item scale developed by Mulla and Krishnan (2006, 2007). The scale for Karma-Yoga consists of three subscales of six items each viz. duty-orientation, indifference to rewards, and equanimity. Reliabilities for the Karma-Yoga dimension of duty-orientation have been found to be adequate with Cronbach alphas ranging from .69 to .73 (Mulla and Krishnan 2007, 2008). Reliabilities for the Karma-Yoga dimension of indifference to rewards have been found to be adequate with Cronbach alphas of about .68 (Mulla and Krishnan 2007). The reliability of the Karma-Yoga dimension of equanimity had been found to be low (Cronbach alpha = .50; Mulla and Krishnan 2007) and hence the items have been modified for the purpose of this study. The full scale for all the dimensions of Karma-Yoga has been provided in the Appendix.

Results

Reliability of Scales

The reliabilities for the scales measuring the dimensions of Karma-Yoga viz. duty-orientation, indifference to rewards, and equanimity were .58, .62, and .43, respectively. The scale for conscientiousness was found to be reliable (Cronbach alpha = .78). The two scales measuring dimensions of empathy viz. empathic concern and perspective taking showed reliabilities of .48 and .51, respectively.

The DIT scores were checked for inconsistency and for "M" scores. A high "M" score represents a respondent's tendency to endorse statements for their pretentiousness rather than their meaning. There were 36 respondents whose "M" scores were greater than 15 % and these were removed from the sample. Also, there were 14 respondents who had more than three inconsistencies in their responses and these were also removed from the sample. Finally, there were about 23 respondents for whom it was not possible to calculate the consistency of their responses because they had not responded to all the items in the DIT and these were also eliminated from the sample. Hence, in all 73 of the DIT responses were eliminated from the data. This accounts for about 15.9 % of the total sample and is in line with the expected reduction in sample as per the DIT manual.

Table 1 shows the means, standard deviations, and inter-correlations amongst the beliefs in Indian philosophy, Karma-Yoga, moral sensitivity, moral judgment, moral character, and demographic variables.

The results show that duty-orientation is significantly related to the dimensions of moral sensitivity, viz.

Table 1 Means, standard deviations, and intercorrelations amongst Karma-Yoga, and dimensions of moral development

	<i>M</i>	<i>SD</i>	1	2	3	4	5	6	7	8	9	10	11
1. Duty-orientation	3.23	0.47	(0.58)										
2. Indifference to rewards	2.54	0.59	.25**	(0.62)									
3. Equanimity	2.16	0.62	0.17**	0.24**	(0.43)								
4. Conscientiousness	3.18	0.39	0.47**	0.22**	0.16**	(0.78)							
5. Empathic concern	2.52	0.50	0.15**	0.11**	0.02	0.07 [†]	(0.48)						
6. Perspective taking	2.64	0.50	0.29**	0.16**	0.23**	0.24**	0.19**	(0.51)					
7. P score	27.44	12.30	-0.07	-0.02	0.00	0.03	0.06	0.05	-				
8. Gender (Male = 1 & Female = 2)	1.07	0.26	-0.08 [†]	-0.01	-0.07 [†]	-0.03	0.10*	-0.02	0.12**	-			
9. Age	39.61	9.27	0.16**	0.19**	0.15**	0.22**	0.06	0.06	-0.01	-0.08 [†]	-		
10. Qualification	2.92	1.61	0.02	-0.03	-0.06	0.08 [†]	0.06	-0.00	0.17**	0.09*	-0.07 [†]	-	
11. Work experience	17.28	9.14	0.19**	0.19**	0.15**	0.20**	0.09*	0.09*	-0.02	-0.04	0.92**	-0.10*	-
12. Work experience in the current organization	12.53	8.94	0.07 [†]	0.17**	0.17**	0.11**	0.05	0.06	-0.07	-0.03	0.68**	-0.20**	0.65**

N varies from 386 to 456. [†] $p < 0.10$, * $p < 0.05$, ** $p < 0.01$

Figures in brackets along the diagonal are Cronbach alphas

empathic concern and perspective taking. Thus, Hypothesis 1 is supported. Similarly, the output of the correlation analysis shows that equanimity is significantly related to moral character measured as conscientiousness. Thus, Hypothesis 3 is supported.

In order to test the relationship between the dimensions of Karma-Yoga and moral motivation (measured as terminal and instrumental values), the entire sample of respondents was divided into two halves for each of the dimensions of Karma-Yoga. Thus for each dimension of Karma-Yoga, the differences in value rankings for high Karma-Yoga individuals and low Karma-Yoga individuals were calculated using the nonparametric Wilcoxon rank sum test. The results of this analysis are reported in Table 2. Individuals who were rated high on indifference to rewards gave a higher priority to the values of “an exciting life”, “equality”, “wisdom”, “forgiving”, and “responsible” and gave a lower priority to “a comfortable life”, “happiness”, “mature love”, “national security”, and “pleasure.” Individuals who scored high on indifference to rewards gave a higher priority to other-oriented values and a lower priority to self-oriented values. Hence, Hypothesis 2 is supported.

Discussion

Karma-Yoga shows promise as an alternative model of moral development for Indian managers. Three dimensions of moral development viz. moral sensitivity, moral motivation, and moral character are related to Karma-Yoga. Individuals who scored high on empathic concern, perspective taking, and conscientiousness also scored high on

most of the dimensions of Karma-Yoga. Even though this study was done on Indian executives, its findings are likely to be representative of the Indian society or at least the Indian workforce, since belief in the law of karma and the ideal of Karma-Yoga is quite deeply rooted in the Indian ethos.

As expected, moral judgment measured by P scores was not related to Karma-Yoga. Instead, a regression analysis showed that the Stage 4 scores of individuals could significantly ($p < .001$) predict duty-orientation. Since Stage 4 scores measure conventional moral reasoning (e.g., conformity to social norms), this finding is consistent with earlier studies, which have shown that Kohlberg’s model of moral development may have some limitations when it is applied in non-western cultures (Eckensberger 1994; Harkness et al. 1981; Tietjen and Walker 1985). Even though this study does not propose the mechanism by which moral reasoning takes place in the Indian context, it provides some support for the hypothesis that moral reasoning in the Indian context is not the same as moral reasoning in the west.

Limitations of the study

The four components of moral development were operationalized using empathy, terminal/instrumental values, P scores, and conscientiousness, respectively. Except for P scores, the other three measures were used in this manner for the first time in this study and hence could be a significant source of error in the assessment of moral development. Specifically, the reliabilities of the scales for measurement of moral sensitivity were found to be very low. Future researchers must explore each of the

Table 2 Summary of nonparametric Wilcoxon test to study the relationship between moral motivation and Karma-Yoga

	Values rated <i>more important</i> by followers who were rated high on Karma-Yoga	Values rated <i>less important</i> by followers who were rated high on Karma-Yoga
Duty-orientation	An exciting life ($Z = 2.37^{**}$) Social recognition ($Z = 2.13^{**}$)	Freedom ($Z = -1.97^*$) Happiness ($Z = -2.08^*$) Mature love ($Z = -1.86^\dagger$)
Indifference to rewards	Clean ($Z = 1.74^\dagger$) Honest ($Z = 1.63^\dagger$) An exciting life ($Z = 2.11^*$) Equality ($Z = 3.07^{**}$) Wisdom ($Z = 3.37^{**}$)	A comfortable life ($Z = -1.68^\dagger$) Happiness ($Z = -2.42^{**}$) Mature love ($Z = -1.68^\dagger$) National security ($Z = -1.78^\dagger$) Pleasure ($Z = -2.14^*$) Ambitious ($Z = -1.69^\dagger$)
Equanimity	Forgiving ($Z = 2.02^*$) Responsible ($Z = 2.20^*$) Equality ($Z = 2.01^*$) Wisdom ($Z = 3.16^{**}$) Broadminded ($Z = 1.64^\dagger$) Courageous ($Z = 1.90^*$) Helpful ($Z = 1.85^\dagger$) Self-controlled ($Z = 2.39^{**}$)	Loving ($Z = -1.78^\dagger$) A comfortable life ($Z = -2.58^{**}$) Family security ($Z = -1.94^*$) Happiness ($Z = -2.13^*$)

$N = 406$. $^\dagger p < .10$; $* p < .05$;
 $** p < .01$

dimensions of moral development in more detail by trying multiple measures for each dimension so that such measurement biases can be eliminated.

The new construct introduced in this research was Karma-Yoga whose reliability was less than satisfactory. Reliabilities of the dimensions of Karma-Yoga have been highly inconsistent across the studies in which the scales have been developed and validated (Mulla and Krishnan 2006, 2007, 2008). The low reliabilities could be because of the tendency of Indians to hold inconsistent beliefs (Sinha et al. 2010). In any case, measuring such a complex construct by means of an 18-item scale is quite ambitious and hence one is sure to miss some of its richness. Hence, alternative approaches to conceptualization and measurement of this constructs must be explored. For example, Mulla and Krishnan (2011) measured Karma-Yoga using the relative rank given to the values of “hardworking” and “ambitious” in a set of instrumental values.

The questionnaires were administered to a sample drawn from two large organizations. At each of the locations, we had used the help of the human resources managers to select the teams and organize the infrastructure for administration of the questionnaires. In order to communicate that our study was an independent research and the responses would be kept confidential, the respondents were made to insert the completed questionnaires into a brown paper envelope, which was then sealed with glue. In addition, prior to filling up the questionnaires, the

respondents were urged to be honest with their responses and they were assured that only aggregate data would be shared with their organization. Despite these precautions, it is likely that respondents tried to project themselves more favorably than they actually were.

Conclusions

The main proposition of this paper is that Karma-Yoga constitutes a holistic model for moral development in the Indian context. Karma-Yoga or the technique of intelligent action can be best described in the form of three interrelated constructs viz. duty-orientation, indifference to rewards, and equanimity. Each of these dimensions of Karma-Yoga is related to moral sensitivity, moral motivation, and moral character. Even though constructs like conscientiousness have some commonality with one of three crucial dimensions of Karma-Yoga (duty-orientation, indifference to rewards, and equanimity), none of those constructs is similar to the composite construct of Karma-Yoga. Karma-Yoga’s uniqueness is about merging those three dimensions into a composite whole.

According to Sumantra Ghoshal (2005, p. 76) “by propagating ideologically inspired amoral theories, business schools have actively freed their students from any sense of moral responsibility.” In order to reverse the damage caused by these theories and to reinstitute ethical

or moral concerns in the practice of management, Ghoshal called for teaching theories, which would help build moral/ethical organizations. The doctrine of Karma-Yoga is one such theory rooted in Indian philosophical beliefs of the law of cause and effect (karma), the divinity of every being (atma), and freedom from the cycle of birth and death (moksha). Karma-Yoga emphasizes collective solidarity, considers moral behavior a duty, emphasizes interpersonal responsibilities and social conventions, and is justified based on the benefit it yields to the practitioner of Karma-Yoga. Thus, Karma-Yoga also satisfies the five criteria along which moral reasoning differs in different cultures. Businesses having employees of Indian origin can use this understanding to build systems and cultures consistent with Karma-Yoga.

The attitude of greed and selfishness encouraged by some segments of the society has always been a cause for concern. Several evils in business and society have been attributed to such an attitude. Karma-Yoga presents itself as an excellent solution to address this problem. Karma-Yoga shifts individuals' focus away from their rights to their duties. A morally developed society will be one in which individuals are socialized to be keenly aware of their duties toward others. When individuals focus on their duties toward others, they will not be hankering after the personal outcomes of their actions; they would therefore be totally devoted to the means of action, thereby enhancing the quality of the process and outcomes. Being duty-oriented and not hankering after personal outcomes will make the individuals more calm and equanimous, resulting in a higher quality of life. It is only such individuals who can become leaders of business and society. Leadership requires concern for others and thinking about others. Karma-Yoga will provide the right foundation for leadership to emerge.

Appendix

Scale for Karma-Yoga (duty-orientation)

1. I am aware of my obligations to others.
2. I feel it is my duty to contribute to others.
3. I hesitate to do what is expected of me (negatively scored).
4. I willingly do whatever task is assigned to me.
5. I gladly perform all duties, which are allotted to me.
6. Once I agree to do a task, I make sure that I complete it.

Scale for Karma-Yoga (indifference to rewards)

1. I expect to be rewarded for whatever work I do (negatively scored).

2. While working, I keep thinking about what I will get in return (negatively scored).
3. I work only when I see that there is some personal benefit for me (negatively scored).
4. I cannot work when I know that I will not get anything in return for my efforts (negatively scored).
5. When I am given a task, I first think about how I will benefit from it (negatively scored).
6. When I do something well, I expect recognition from others (negatively scored).

Scale for Karma-Yoga (equanimity)

1. I am neutral toward success and failure.
2. Compared to others, I get less depressed if I fail on a task.
3. Compared to others, I get less excited by my success.
4. I can work well only when my environment is comfortable (negatively scored).
5. I do not get distracted by physical discomforts when I am working.
6. I can remain concentrated on my work even if I am uncomfortable.

References

- Agrawal, M., & Dalal, A. K. (1993). Beliefs about the world and recovery from myocardial infarction. *The Journal of Social Psychology, 133*, 385–394.
- Ashton, M. C. (1998). Personality and job performance: The importance of narrow traits. *Journal of Organizational Behavior, 19*, 289–303.
- Barrick, M. R., & Mount, M. K. (1991). The Big Five personality dimensions and job performance: A meta-analysis. *Personnel Psychology, 44*, 1–26.
- Bersoff, D. M., & Miller, J. G. (1993). Culture, context, and the development of moral accountability judgments. *Developmental Psychology, 29*, 664–676.
- Burns, J. M. (1978). *Leadership*. New York: Harper & Row.
- Chinmayananda, S. (1989). *The Bhagavad Geeta: Chapter I & II*. Mumbai: Central Chinmaya Mission Trust.
- Connors, J., & Heaven, P. C. L. (1990). Belief in a just world and attitudes toward AIDS sufferers. *The Journal of Social Psychology, 130*, 559–560.
- Costa, P. T, Jr., & McCrae, R. R. (1995). Domains and facets: Hierarchical personality assessment using the revised NEO Personality Inventory. *Journal of Personality Assessment, 64*, 21–50.
- Crain, W. C. (1985). Kohlberg's stages of moral development. In *Theories of development* (pp. 118–136). Prentice Hall. Retrieved on October 17, 2006 from <http://faculty.plts.edu/gpence/html/kohlberg.htm>
- Dalal, A. K., & Pande, N. (1988). Psychological recovery of accident victims with temporary and permanent disability. *International Journal of Psychology, 23*, 25–40.
- Dasgupta, S. (1991). *A history of Indian philosophy* (Vol. 1). Delhi: Motilal Banarasidas. (Original work published 1922).

- Davis, M. H. (1980). A multidimensional approach to individual differences in empathy. *JSAS Catalog of Selected Documents in Psychology, 10*, 85.
- Davis, M. H. (1983). Measuring individual differences in empathy: Evidence for a multidimensional approach. *Journal of Personality and Social Psychology, 44*, 113–126.
- Eckensberger, L. H. (1994). Moral development and its measurement across cultures. In W. J. Lonner & R. Melpass (Eds.), *Psychology and culture*. Needham Heights, MA: Allyn & Bacon.
- Ferns, I., & Thom, D. P. (2001). Moral development of black and white South African adolescents: Evidence against cultural universality in Kohlberg's theory. *South African Journal of Psychology, 31*, 46.
- Fu, G., Cameron, C. A., Xu, F., Heyman, G., & Lee, K. (2007). Cross-cultural differences in children's choices, categorizations, and evaluations of truths and lies. *Developmental Psychology, 43*, 278–293.
- Gandhi, M. K. (2001). *The gospel of selfless action*. (M. Desai, Trans.). Ahmedabad: Navajivan Publishing House. (Original work published 1946).
- Ghanananda, S. (1958). The dawn of Indian philosophy. In S. Radhakrishnan, H. Bhattacharyya, R. C. Majumdar, S. K. Chatterji, H. Kabir, S. K. De, et al. (Series Eds.) & S. K. Chatterji, N. Dutt, A. D. Pusalker, & N. K. Bose (Vol. Eds.), *The cultural heritage of India: Vol. 1. The early phases* (2nd ed., pp. 333–344). Kolkata, India: The Ramakrishna Mission Institute of Culture.
- Ghoshal, S. (2005). Bad management theories are destroying good management practices. *Academy of Management Learning and Education, 4*, 75–91.
- Goldberg, L. R. (1990). An alternative "description of personality": The Big Five factor structure. *Journal of Personality and Social Psychology, 59*, 1216–1229.
- Hafer, C. L., & Begue, L. (2005). Experimental research on just-world theory: Problems, developments, and future challenges. *Psychological Bulletin, 131*, 128–167.
- Haidt, J., Koller, S. H., & Dias, M. G. (1993). Affect, culture, and morality, or is it wrong to eat your dog? *Journal of Personality and Social Psychology, 65*, 613–628.
- Hamilton, V. L., Blumenfeld, P. C., Akoh, H., & Miura, K. (1990). Credit and blame among American and Japanese children: Normative, cultural, and individual differences. *Journal of Personality and Social Psychology, 59*, 442–451.
- Harkness, S., Edwards, C. P., & Super, C. A. (1981). Social roles and moral reasoning: A case study in a rural African community. *Developmental Psychology, 17*, 595–603.
- Hogan, R. (1969). Development of an empathy scale. *Journal of Consulting and Clinical Psychology, 33*, 307–316.
- Hough, L. M. (1992). The "Big Five" personality variables—Construct confusion: Description versus prediction. *Human Performance, 5*, 139–155.
- International Personality Item Pool. (2001). A scientific collaboratory for the development of advanced measures of personality traits and other individual differences. Retrieved August 18, 2005, from <http://ipip.ori.org/>.
- Judge, T. A., Martocchio, J. J., & Thoresen, C. J. (1997). Five-factor model of personality and employee absence. *Journal of Applied Psychology, 82*, 745–755.
- Kanungo, R. N., & Mendonca, M. (1996). *Ethical dimensions of leadership*. Thousand Oaks, CA: Sage Publications.
- King, P. M., & Mayhew, M. J. (2002). Moral judgment development in higher education: Insights from the Defining Issues Test. *Journal of Moral Education, 31*, 247–270.
- Krishnan, V. R. (2001). Value systems of transformational leaders. *Leadership and Organization Development Journal, 22*, 126–132.
- Krishnan, V. R. (2003). Modernization without demolishing cultural roots: The role of transformational leadership. In J. Gifford & G. Zenzulka-Mailloux (Eds.), *Culture and the State, Volume 4 (Alternative Interventions)* (pp. 164–173). Edmonton: Canada Research Chairs Humanities Studio, University of Alberta.
- Mahadevan, T. M. P. (1958). The religio-philosophic culture of India. In S. Radhakrishnan, H. Bhattacharyya, R. C. Majumdar, S. K. Chatterji, H. Kabir, S. K. De, et al. (Series Eds.) & S. K. Chatterji, N. Dutt, A. D. Pusalker, & N. K. Bose (Vol. Eds.), *The cultural heritage of India: Vol. 1. The early phases* (2nd ed., pp. 163–181). Kolkata, India: The Ramakrishna Mission Institute of Culture.
- McCrae, R. R., & Costa, P. T., Jr. (1985). Updating Norman's "adequacy taxonomy": Intelligence and personality dimensions in natural language and its questionnaires. *Journal of Personality and Social Psychology, 49*, 710–721.
- McCrae, R. R., & Costa, P. T., Jr. (1987). Validation of the five-factor model of personality across instruments and observers. *Journal of Personality and Social Psychology, 52*, 81–90.
- Merriam-Webster Online Dictionary. (2007). Retrieved May 18, 2007, from <http://www.m-w.com/dictionary/>
- Miller, J. G., & Bersoff, D. M. (1992). Culture and moral judgment: How are conflicts between justice and interpersonal responsibilities resolved? *Journal of Personality and Social Psychology, 62*, 541–554.
- Miller, J. G., Bersoff, D. M., & Harwood, R. L. (1990). Perceptions of social responsibilities in India and in the United States: Moral imperatives or personal decisions. *Journal of Personality and Social Psychology, 58*, 33–47.
- Mulla, Z. R., & Krishnan, V. R. (2006). Karma Yoga: A conceptualization and validation of the Indian philosophy of work. *Journal of Indian Psychology, 24*(1/2), 26–43.
- Mulla, Z. R., & Krishnan, V. R. (2007). Karma-Yoga: Construct validation using value systems and emotional intelligence. *South Asian Journal of Management, 14*(4), 116–136.
- Mulla, Z. R., & Krishnan, V. R. (2008). Karma-Yoga, the Indian work ideal, and its relationship with empathy. *Psychology and Developing Societies, 20*(1), 27–49.
- Mulla, Z. R., & Krishnan, V. R. (2011). Is Karma-Yoga possible? Can we be hardworking without being ambitious? *Great Lakes Herald, 5*(2), 46–55.
- Narvaez, D., Getz, I., Rest, J. R., & Thoma, S. J. (1999). Individual moral judgment and cultural ideologies. *Developmental Psychology, 35*, 478–488.
- Narvaez, D., & Rest, J. R. (1995). The four components of acting morally. In W. Kurtines & J. Gewitz (Eds.), *Moral behavior and moral development: An introduction* (pp. 385–400). New York: McGraw-Hill.
- Nisan, M. (1987). Moral norms and social conventions: A cross-cultural comparison. *Developmental Psychology, 23*, 719–725.
- Prabhavananda, S. (1960). *The spiritual heritage of India*. Hollywood, CA: Vedanta Society of Southern California.
- Radhakrishnan, S. (1926). *The Hindu view of life*. HarperCollins Publishers India.
- Radhakrishnan, S. (1940). *Indian philosophy: Vol. 1*. London: George Allen & Unwin.
- Radhakrishnan, S. (1948/1993). *The Bhagavadgita*. HarperCollins Publishers India.
- Rahim, A. (1981). Organizational behavior courses for graduate students in business administration: Views from the tower and battlefield. *Psychological Reports, 49*, 583–592.
- Rest, J. R. (1975). Longitudinal study of the Defining Issues Test of moral judgment: A strategy for analyzing developmental change. *Developmental Psychology, 11*, 738–748.
- Rest, J. R. (1990). *Manual for the defining issues test-third edition*. Center for the Study of Ethical Development, University of Minnesota. (Original published in 1979).
- Rest, J. R., Cooper, D., Coder, R., Masanz, J., & Anderson, D. (1974). Judging the important issues in moral dilemmas—An objective

- measure of development. *Development Psychology*, 10, 491–501.
- Rest, J. R., Narvaez, D., Bebeau, M. J., & Thoma, S. J. (1999a). A neo-Kohlbergian approach: The DIT and schema theory. *Educational Psychology Review*, 11, 291–324.
- Rest, J. R., Narvaez, D., & Thoma, S. J. (1999b). DIT2: Devising and testing a revised instrument of moral judgment. *Journal of Educational Psychology*, 91, 644–659.
- Rest, J. R., & Thoma, S. J. (1985). Relation of moral judgment development to formal education. *Developmental Psychology*, 21, 709–714.
- Rest, J. R., Thoma, S. J., & Edwards, L. (1997a). Designing and validating a measure of moral judgment: Stage preference and stage consistency approaches. *Journal of Educational Psychology*, 89, 5–28.
- Rest, J. R., Thoma, S. J., Narvaez, D., & Bebeau, M. J. (1997b). Alchemy and beyond: Indexing the Defining Issues Test. *Journal of Educational Psychology*, 89, 498–507.
- Rokeach, M. (1973). *The Nature of Human Values*. New York, NY: Free Press.
- Shweder, R. A., Mahapatra, M., & Miller, J. G. (1987). Culture and moral development. In J. Kagan & S. Lamb (Eds.), *The emergence of morality in young children* (pp. 1–90). Chicago: University of Chicago Press.
- Shweder, R. A., Mahapatra, M., & Miller, J. G. (1990). Culture and moral development. In J. W. Stigler, R. A. Shweder, & G. Herdt (Eds.), *Cultural psychology. Essays on comparative human development*, (pp. 130–204). Cambridge: Cambridge University Press.
- Shweder, R. A., Much, N. C., Mahapatra, M., & Park, L. (1997). The “Big Three” of morality (autonomy, community, divinity), and the “Big Three” explanations of suffering. In A. Brandt & P. Rozin (Eds.), *Morality and health*. New York: Routledge.
- Sinha, J. B. P., Singh, S., Gupta, P., Srivastava, K. B. L., Sinha, R. B. N., Srivastava, S., et al. (2010). An exploration of the Indian mindset. *Psychological Studies*, 55, 3–17.
- Snarey, J. R. (1985). Cross-cultural universality of social-moral development: A critical review of Kohlbergian research. *Psychological Bulletin*, 97, 202–232.
- Snarey, J., & Lydens, L. (1990). Worker equality and adult development: The Kibbutz as a developmental model. *Psychology and Aging*, 5, 86–93.
- Snarey, J. R., Reimer, J., & Kohlberg, L. (1985). Development of social-moral reasoning among Kibbutz adolescents: A longitudinal cross-cultural study. *Developmental Psychology*, 21, 3–17.
- Song, M., Smetana, J. G., & Kim, S. Y. (1987). Korean children’s conceptions of moral and conventional transgressions. *Developmental Psychology*, 23, 577–582.
- Stewart, G. L., Carson, K. P., & Cardy, R. L. (1996). The joint effects of conscientiousness and self-leadership training on employee self-directed behavior in a service setting. *Personnel Psychology*, 49, 143–164.
- Thoma, S. J., Rest, J. R., & Davison, M. L. (1991). Describing and testing a moderator of the moral judgment and action relationship. *Journal of Personality and Social Psychology*, 61, 659–669.
- Tietjen, A. M., & Walker, L. J. (1985). Moral reasoning and leadership among men in a Papua New Guinea society. *Developmental Psychology*, 21, 982–992.
- Tilak, B. G. (2000). *Srimad Bhagavadgita-Rahasya*, (B. S. Sukhantar, Trans.). Poona: Kesari Press. (Original work published 1915).
- Turner, N., Barling, J., Epitropaki, O., Butcher, V., & Milner, C. (2002). Transformational leadership and moral reasoning. *Journal of Applied Psychology*, 87, 304–311.
- Vivekananda, S. (1972). *The complete works of Swami Vivekananda (eight volumes)*. Calcutta: Advaita Ashrama.
- White, C. B., Bushnell, N., & Regnemer, J. L. (1978). Moral development in Bahamian school children: A 3-year examination of Kohlberg’s stages of moral development. *Developmental Psychology*, 14, 58–65.

Copyright of Journal of Business Ethics is the property of Springer Science & Business Media B.V. and its content may not be copied or emailed to multiple sites or posted to a listserv without the copyright holder's express written permission. However, users may print, download, or email articles for individual use.