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Making the case for moral development education

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The importance of education in developing ethically sensitive individuals who use principled moral reasoning when facing dilemmas has been widely acknowledged (Pascarella and Terenzini 1991; Rest et al. 1999b). However, ethics is typically omitted from the higher level curriculum and, if raised at all, comprises a very minor element of the course content of a small minority of modules. This paper makes the case for including deliberate moral reasoning interventions within higher education programmes. In doing so, it draws on the concepts of professionalism, citizenship and social capital and explains how moral reasoning development would encourage serving the public interest, active citizenship and the development of social capital. To illustrate the critical need for this to be achieved urgently, the paper refers to evidence from two recent studies carried out in Ireland, demonstrating a clear lack of principled moral reasoning among the respective cohorts tested.

Keywords: higher education; social capital; active citizenship; professionalism; moral reasoning; defining issues test; ethical interventions

Introduction

In the context of the numerous scandals and resulting negative publicity that have plagued both the public and private sectors in many jurisdictions across the globe in recent decades, there has been a significantly increased focus on ethical behaviour and the variables that influence it. The importance of education in developing ethically sensitive individuals who use principled moral reasoning when facing dilemmas has been widely acknowledged (Pascarella and Terenzini 1991; Rest et al. 1999b). However, ethics is typically omitted from the higher level curriculum and, if raised at all, comprises a negligible element of the course content of a small minority of modules (see, e.g., Clarkeburn et al. 2002). This paper makes the case for including deliberate moral reasoning interventions within higher education programmes. In doing so, it draws on professionalism, citizenship and social capital literature and explains how moral reasoning development would
encourage serving the public interest, active citizenship and the development of social capital. To illustrate the critical need for this to be achieved urgently, the paper refers to evidence from two studies carried out in Ireland, demonstrating a clear lack of principled moral reasoning among the respective cohorts tested.

The remainder of this paper is set out as follows. Section two introduces the concept of moral reasoning. Section three briefly discusses professionalism, active citizenship and social capital. Section four focuses on the role of teachers and higher education in developing moral reasoning. Section five of the paper outlines the moral reasoning scores from two separate studies carried out in Ireland, while section six concludes.

**Moral reasoning**

Moral reasoning is one of the components necessary for moral behaviour, according to Rest’s four-component model (1983). Cognitive developmental psychologists believe that before an individual reaches a decision about how and whether to behave ethically in a specific situation, ethical or moral reasoning takes place. The psychology of moral reasoning aims to understand how people think about moral dilemmas and the processes they use in approaching them. It is concerned with the state of mind of the decision maker, how he or she defines the moral dilemma being faced and the concepts of fairness that the decision maker applies to the decision (Kohlberg 1973; Rest 1979b). The processes used by individuals to reason morally alter over time, and there is empirical evidence to support the contention that moral reasoning ability develops sequentially (Kohlberg 1973; Rest 1979b).

Kohlberg (1969) developed a model of moral cognition based on concepts of social cooperation and justice. It sets out three developmental levels. Individuals move upward through these three levels, beginning at the ‘pre-conventional morality’ level, moving to the ‘conventional morality’ level and sometimes reaching the final and highest level, known as ‘post-conventional morality’. At the pre-conventional level, an individual is focused entirely on him/herself. He/she considers him/herself removed from the normal rules and expectations of society. To a person at this level, any behaviour which may appear ethical is motivated solely by the desire to avoid punishment or because the outcome of the behaviour is in the person’s best interests. At the conventional level, an individual is concerned about family, society, the welfare of others and the perception that others have of him or her (Kohlberg 1981). Individuals at this level see themselves in relation to others and as part of, and loyal to, the wider community. At the post-conventional level, also known as the principled level of reasoning, an individual is concerned about others in society and will act on behalf of others even if that means breaking established rules of law. Within each of
the three levels there are two developmental steps, resulting in a total of six stages. The second stage in each level is a more advanced and organised form of the first. Each stage in Kohlberg’s model is considered qualitatively higher both cognitively and morally. These six stages of moral development determine the level of moral reasoning used by individuals in distinguishing right actions from wrong ones. The moral reasoning level of individuals, therefore, helps to determine how they will behave when faced with an ethical dilemma.

In order to measure moral reasoning, in 1979 Rest developed the Defining Issues Test (DIT) (Rest 1979b). The DIT is a self-administered, multiple-choice instrument, making use of the same ethical dilemmas used by Kohlberg in his original analysis. Rest (1979a) developed the DIT based on an interpretation of the stages in Kohlberg’s stage-sequence theory (see Table 1 below).

Although Kohlberg contended that at any point in time an individual would be at one of the six stages of moral development, Rest posits that while one stage might dominate an individual’s reasoning, he/she is never simply at one stage of cognition. Rest views moral development as a shifting distribution of responses from lower levels on the stage-sequence to higher levels. The DIT, therefore, measures an individual’s comprehension and preference for the principled level of reasoning (Rest et al. 1999b).

Participants taking the DIT are presented with a number of ethical dilemmas and are asked to rate the importance of 12 considerations relating to each dilemma, indicating how important each is in making the decision described in the scenario. The 12 statements were constructed by Rest to include considerations that would be prevalent at particular stages of moral development.

<table>
<thead>
<tr>
<th>Table 1. Six stages of moral development*.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pre-conventional: Focuses on the individual.</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Conventional: Focuses on the group and relationships.</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Post-conventional: Focuses on the inner self and personally held principles.</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

Note. Adapted from Rest (1994).
judgement development in each situation. The participant is then asked to select the four items that he/she considers to be of most importance to the decision and to rank these in order. In scoring the DIT, weighted points are allocated to the considerations chosen as the four most important in each scenario. The points corresponding to the highest modes of moral reasoning (stages five and six) are used to construct a single measure known as the ‘P’ score (standing for principled moral reasoning) for each participant (Rest 1994). Since the model is developmental and sequential, a higher P score implies a lower percentage of reasoning at lower levels. Thus the P score measures the percentage of a participant’s thinking at a principled level. Based on hundreds of studies carried out in the United States, Rest and Narvaez (1998) report that junior high students generally average P scores in the 20s, senior high students in the 30s, college students in the 40s, graduate students in the 50s and moral philosophers in the 60s. More specifically, Rest (1986a, iii) reports the group averages shown in Table 2.

Kohlberg proposed that ‘all individuals in all cultures go through the same order sequence of gross stages of moral development though varying in rate and terminal point of development’ (Kohlberg 1971, 175). While several DIT studies provide support for Kohlberg’s universal proposition (Kracher et al. 2002; Clarke et al. 1996; Moon 1986; Snarey 1985) some studies show a difference between Western and Eastern cultures, with a bias towards Western cultures (Keller et al. 2005; Al-Shehab 2002). Cross-sectional studies in Kenya (Edwards 1975), Honduras (Gorsuch and Barnes 1973, cited in Parikh 1980), New Zealand (Moir 1974) and the Bahamas (White et al. 1978) all provide support for Kohlberg’s claim of universality. Rest (1986) examined cross-cultural ethical reasoning studies based on the Defining Issues Test. The findings generally suggested that average (P) score results were more likely to be different between Western and non-Western samples than between Western samples. This finding is corroborated by Moon (1986).

Table 2. Mean P scores: Rest 1986a, iii.

<table>
<thead>
<tr>
<th>Group</th>
<th>Mean DIT P score</th>
</tr>
</thead>
<tbody>
<tr>
<td>Moral philosophy and political science doctoral students</td>
<td>65.2</td>
</tr>
<tr>
<td>Seminarians in a liberal protestant seminary</td>
<td>59.8</td>
</tr>
<tr>
<td>Advanced law students</td>
<td>52.2</td>
</tr>
<tr>
<td>Practicing medical physicians</td>
<td>49.5</td>
</tr>
<tr>
<td>Average college student</td>
<td>42.3</td>
</tr>
<tr>
<td>Average of adults in general</td>
<td>40.0</td>
</tr>
<tr>
<td>Average senior high student</td>
<td>31.8</td>
</tr>
<tr>
<td>Average junior high student</td>
<td>21.9</td>
</tr>
<tr>
<td>Institutionalised delinquent boys, 16 years old</td>
<td>18.9</td>
</tr>
</tbody>
</table>
Professionalism, citizenship and social capital

In order to highlight the critical need for deliberate ethical interventions within the higher education curriculum, this section of the paper summarily examines the concepts of professionalism, citizenship and social capital and explains how each links comfortably with the development of moral reasoning.

**Professionalism**

Many university programmes are designed to prepare students for entry to professions. Joplin (1914, 149) describes a profession as ‘an occupation that properly involves a liberal education, or its equivalent, and mental rather than manual labor’. A liberal education is understood as one that ‘imbue[s] the young person with such values as righteousness, wisdom and a sense of justice’. Pierce (2006) cites Walker’s (1996, 12) definition of professionalism, which emphasises the ‘probit, dignity, honour and gentlemanly instincts of the practitioner’.

However, it is suggested that even in well established and highly respected professions such as law, medicine and accountancy, the traditional understanding of professionalism has been usurped by salaried employment in corporate or state bureaucracies (Abbott 1988), where the increasing financial dependence of many professional practitioners has resulted in them losing control over many of the social and moral aspects of their work (Shafer, Lowe, and Fogarty 2002). A key feature of professionalism stressed in all of the relevant literature is that of serving the public interest: ‘At the core of professionalism is the claim to subordinate or, at least moderate, self-interest in service of the public interest’ (Pierce 2006, 7). However, professionals of all categories are increasingly subject to high levels of public distrust in the wake of numerous scandals involving unethical behaviour (Nash 1993). Furthermore, it is suggested that the training of professionals has become primarily concerned with developing commercial awareness and being perceived as trustworthy and acceptable in a capitalist world, rather than the importance of serving the public interest (e.g. Hanlon 1994; Colby et al. 2003).

Taking individual responsibility for behaviour and being committed to acting in the interests of society as a whole – characteristics encompassed in the definition of professionalism – echo the features imbued in Kohlberg’s principled moral reasoning. Individuals should want to behave ethically because it is the right thing to do, rather than being driven by the fear of apprehension or the desire for external approval. It is crucial that professionals reason at principled levels in order to facilitate ethical behaviour in the workplace. The egocentric reasoning that contributed, for example, to the global banking crisis, numerous property market crashes and the plethora of accounting and corporate scandals such as the Enron débâcle must be replaced with principled moral reasoning encompassing a socio-centric approach.
perspective if future generations of professionals are to avoid repeating the
mistakes of the past decade.

**Citizenship**

There has been an increased interest in the concept of citizenship since the
beginning of the 1990s. The concept is endorsed as a means of promoting
and protecting democracy, of integrating ethnic minorities into society and of
promoting an understanding of different cultures and ways of living (Nugent
2006). Two dimensions are central to the role of active citizenship – status
and practice (Honohan 2004). The first involves the legal status of citizen-
ship, in other words duties and responsibilities such as obeying the law and
paying taxes. The second, the practice of citizenship, includes partici-
pation in self-government, support of the public good and the defence of
one’s country. Being a citizen in the sense of the first dimension –
status – ‘is essentially a matter of laws, and of fixed rights and obligations’,
while within the second dimension, practice, ‘it refers to people’s attitudes
and behaviour’ (Honohan 2004, 1). It is argued that active citizenship
assumes a wider social concern and that a satisfactory society cannot be rea-
lised solely on the basis of exact and narrow adherence to the law (Honohan
2004).

In an Irish context, concerns have been expressed about the nature of
democracy, especially given recent evidence of diminished volunteerism and
civic engagement. A commission established in 2003 to consider the capac-
ity of Irish democracy to be inclusive, participatory and egalitarian in the
twenty-first century recognised the need for several initiatives, including an
increased emphasis on social and political education and democratic citizen-
ship education (TASC 2005b). A 2005 study involving interviews with 1200
Irish adults aged 15 years and over reported a high degree of ‘ambivalence
towards the law’ across a range of issues. Furthermore, ambivalence towards
the law was found to be highest among those who had completed third-level
education (TASC 2005a). Almost 40% of participants with higher education
expressed less than outright disapproval towards evasion of income tax,
speeding and taking drugs. These findings suggest that the Irish higher edu-
cation sector is failing to enhance active citizenship and social solidarity and
may in fact be serving as an impediment.

The importance of education in encouraging democratic citizenship has
been acknowledged (Honohan 2004). Colby et al. (2003, 58), responding to
the perceived ‘loss of civic consciousness’, challenge higher education to revi-
talise moral and civic education by providing ‘intentional programming to fos-
ter moral and civic development’. On the basis that principled moral reasoning
involves a broad societal focus, with principled thinkers being highly socially
aware, enhancing moral reasoning in higher education students should
strengthen social cohesion and result in more active citizenship.
Social capital

The Organisation for Economic Co-operation and Development (OECD) defines social capital as involving ‘the networks, norms, values and understandings that facilitate co-operation within or among groups’ (OECD 2001, 4). An increased emphasis on, and preoccupation with, the development of human capital for economic prosperity has sparked concern that the development of social capital has been neglected (OECD 2001). Furthermore, the OECD recognises the significance of social capital in the context of national economic progress. As outlined by Fukuyama, social capital ‘is critical for the creation of a healthy civil society… without it, there would be no civil society, and… without civil society there would be no democracy’ (1995, 16–18). The OECD DeSeCo project (Definition and Selection of Competencies) identifies a number of key competencies considered essential for a successful life and a well-functioning society (Rychen 2003). One of the categories is ‘interacting in socially heterogeneous groups’. This involves the ability to relate to others, to cooperate, and to both manage and resolve conflicts. In a world of different cultures, interests, beliefs and values it is necessary that individuals learn to live and work with others, dealing successfully with contradictions and differences. The higher education environment is a perfect medium for facilitating the interaction of socially heterogeneous groups essential for enhancing social capital.

A second category of OECD key competencies is ‘acting autonomously’.

Acting autonomously means that individuals … manage their lives in meaningful and responsible ways by exercising control over their living and working conditions … to act rather than be acted upon, to shape rather than be shaped and to choose rather than to accept choices decided by others. (Rychen and Salganik 2003, 91)

An individual with moral autonomy avoids violating the rights of others, not for fear of punishment or because it is against the law but because of a conscience orientation towards universal moral principles.

The OECD study, The Well Being of Nations, prompted investigation into the role of higher-level education institutions in facilitating and promoting levels of social capital in graduates for use in the workplace. The report outlined that schools and institutions of learning can sustain social capital (OECD 2001, 46). Formal education has been acknowledged to have an important role in enhancing social capital and the quality of life in modern society (Ranson 1998). In an Irish context, education has been recognised as playing a role in developing social infrastructure ‘to provide crucial supports in an era when traditional forms of family and local neighbourhood social capital are weaker’ (NESF 2003, 7).
Principled moral reasoning involves prioritising societal cooperation, social justice and shared ideals, consistent with the concept of social capital, which emphasises ‘mutual care at local level’ and ‘community engagement and community efficacy’ (defined as a shared sense of empowerment and capacity to effect change at the community level) (NESF 2003, 10). Principled thinkers imbue each member of society with equivalent status within the community (Rest et al. 1999b, 1999a). In order to enhance social capital, therefore, an egocentric orientation must be replaced with a societal, community-based perspective; in other words, moral reasoning needs to be encouraged so that the personal interest orientation is replaced by principled reasoning.

**Conclusion with respect to professionalism, citizenship and social capital**

To summarise this section of the paper, enhancing the public interest aspect of professionalism, encouraging active citizenship and increasing the emphasis on social capital are acknowledged as important and worthy aims for society as a whole. Given that there is a strong link between each of these and moral reasoning development, it is posited that enhancing moral reasoning in higher education students would serve to contribute towards all three goals. Moral reasoning is one of the four components of ethical behaviour. We suggest, therefore, that the role of emphasising moral development should be embraced by higher education teachers.

**The role of education in enhancing moral reasoning**

Increasingly, higher education institutions are embracing the concept of developing the ‘whole person’ rather than focusing singularly on academic achievement. The key is to ‘educate socially responsible citizens who will not be complacent in the face of entrenched societal norms’ (Cantor 2004, 18). Teachers are no longer simply required to ensure that students achieve academically; they must also aid and encourage them to become considerate, mature adults who develop into caring and active citizens. Teaching ‘is an activity in which the teacher is sharing in a moral enterprise, namely, the initiation of (usually) young people into a worthwhile way of seeing the world, of experiencing it, of relating to others in a more human and understanding way’ (Pring 2001, 106). The moral role and significance of the teacher is more pronounced today than it has been for decades (Hargreaves and Fullan 1998).

In the mid and late twentieth century, the general education movement supported the view that moral education was the responsibility of the curriculum and the entire higher-level education environment (Sandin 1989). However, there was limited success achieved at the time due to lack of interest in, and sometimes antipathy toward, the kind of whole-person
approach that moral education necessitates. McNeel postulates that in more recent times, it has become clear that moral issues are ‘integrially bound up in the content of the various disciplines and that an adequate higher education will require ethics across the curriculum’ (McNeel 1994, 28).

The general trend that emerges from the literature is that moral reasoning ability develops while individuals are in a formal education setting and reaches a plateau as individuals exit formal education (Rest et al. 1999b, 73). It appears that the college experience in particular fosters moral development. Rest et al. (1999b, 73) suggest that college seems to ‘prod students to re-examine their thoughts about the moral basis of society and to value post-conventional reasoning more and more’. However, Kohlberg (e.g. 1981, Chapter 3) stresses that his stages are not necessarily a product of teaching. Social experiences promote development by stimulating mental processes. As individuals get into discussion and debate with others, they find their views questioned and challenged and are therefore motivated to come up with new, more comprehensive positions. Moral reasoning development reflects these broader viewpoints. Consequently, it is the higher education environment that appears to stimulate moral reasoning development, rather than anything related to the higher education curriculum.

Research suggests that explicitly including moral content in the curriculum fosters growth of moral reasoning (D’Arcy-Garvey 1988; Matthew and King 2008). Intervention studies using the DIT have been used with a number of different participants, ranging from adolescents to adults. Rest et al. (1999, 74) describe intervention studies as follows:

Intervention studies are like longitudinal studies in testing and retesting the same subjects … Intervention studies are usually shorter in duration than longitudinal studies... intervention studies also have more control over what experiences the subjects have between testings.

Schlaefli, Rest, and Thoma (1985) conducted a meta-analysis of 55 intervention studies using the DIT. The majority of the interventions used peer discussion of controversial moral dilemmas to encourage participants to challenge thinking, re-examine personal assumptions, listen to the views of others, argue in a logical manner and respond rationally to counter-arguments. Rest and Narvaez (1994) described a number of intervention studies in various academic disciplines. All experimental groups as described by Rest and Narvaez (1994) displayed significantly higher DIT (P) score gains than the control or comparison groups. The most successful programmes included taught self-reflection; stimulated growth in cognitive processes – role taking and empathy; and the integrated instruction of moral and ethical issues. Finally, logical and philosophical concepts which are critical to the development of moral reasoning ability were taught directly to the students, followed by a discussion of individual cases of moral problem
solving. Other intervention programmes used different approaches, including self-reflection and reflection about the self in relation to others in order to increase empathy; instruction in general theories of moral development, including Kohlberg’s six-stage theory; and discussions of moral and ethical issues within the content of the course being studied. Key findings from a meta-analysis study indicate that use of interventions involving both discussion of dilemmas and presentation of theoretical models of moral development produced moderate effect sizes, and an intervention that lasted anywhere from 3 to 12 weeks was ideal (Rest et al. 1999).

Tam (2002, 212) suggests that the common trend in research concerning the impact of higher education on moral reasoning reflects the basic argument that ‘true quality resides in the institution’s commitment to, and interest in, the educational and personal development of its students’. In an Irish context, Skilbeck (2001, 37) queried whether Irish universities are actually performing the role of intellectual leader and moral critic:

> There is a sense in the general community that too often they (the universities) remain preoccupied with their own needs, especially for public funds, and their special interests. Cultural criticism, intellectual and moral leadership tend to run counter to the predominance of economic concerns’.

**Empirical data from two Irish studies**

To illustrate the critical need for the inclusion of explicit moral reasoning interventions within the higher-level education curriculum, evidence from two recent research projects in Ireland is now presented. The first focuses on student teachers. Apart from being of interest as a cohort in themselves, student teachers will eventually be responsible for educating future generations. Teachers have tremendous influence on the moral reasoning development of children (Chang 1994). Parents entrust their children to teachers and assume that teachers behave ethically in the classroom, transmit values and serve as moral role models for their students (Sirotnik 1990). They must, therefore, be capable of making sound moral judgements, looking beyond their own personal interests to the broader moral dimension that presents itself in classrooms. The second study examines tax practitioners, providing an example of a business profession sullied in recent decades with the taint of numerous corporate scandals.

**The case of student teachers**

Rest’s five-story DIT was used to examine moral reasoning in 120 first-year teacher education students (O’Flaherty and Gleeson 2009). The mean P score was 29.03. This compares poorly with the average scores reported by Rest (1986a, iii) on the basis of the norms compiled by the Centre for the
Study of Ethical Development (CSED) in Alabama. According to the CSED norms, the scores from the study are most comparable with those of average senior high students and are well below the level of adults in general, and college students in particular.

Cochran-Smith argues that the most important goals of teaching and teacher education are ‘social responsibility, social change, and social justice’ (1999, 116). Furthermore, it is suggested that the tools needed to teach social responsibility and social change must be embedded in pre-service teacher education (Cochran-Smith 1999, 138). Many prior studies examining the moral reasoning of teacher education students have found that they function at the conventional level of moral reasoning (Chang 1994; Lampe 1994; McNeel 1994; Cummings et al. 2001). This raises doubts about the ability of this group to understand and teach ethical principles and to facilitate the development of their own students’ moral reasoning.

The case of tax practitioners
As tax legislation becomes increasingly complex, taxpayers are becoming more reliant on tax practitioners’ advice to assist with navigating it. However, there is growing concern regarding the ethical behaviour of tax practitioners (Shafer and Simmons 2008). High-profile scandals serve to highlight the problems caused by differences in ethical judgement among accountants and tax practitioners, and the issue of ethics has been brought publicly to the forefront of the tax profession. Echoing the concerns discussed above about the changing nature of professionalism, Shafer and Simmons (2008) suggest that some tax advisers have abandoned concern for the public interest or social welfare in favour of commercialism and client advocacy. They go so far as to suggest that tax practitioners do not believe strongly in the value of ethical or socially responsible corporate behaviour.

Doyle (2010) examined the moral reasoning scores of 101 tax practitioners using the three scenario version of Rest’s DIT. The mean P score was 31.55, comparing poorly with the average scores reported by Rest (1986a, iii) and also most comparable with those of average senior high students. The mean score is also much lower than the average P scores of accountants found in other studies, which ranged from 38.1 (Ponemon 1992) to 41.3 (Shaub 1994).

In the context of the level of scores that were found in both these Irish studies, the higher education curricula need to be examined.

Conclusions
Regardless of the career path that students embark upon once they graduate, they will be faced with having to resolve moral dilemmas in both their personal and their working lives. Facilitating the development of
moral reasoning within the undergraduate and postgraduate student population would appear, therefore, to be a worthy goal of higher-level education institutions.

In his inaugural speech, Professor Barry (2007, 2), the president of an Irish university, focused on the role of the undergraduate curriculum in preparing students as citizens and the workforce of the future. Comparing the broad undergraduate experiences afforded to those in the United States to the specialisation focus of the Irish undergraduate experience, he quoted Newman’s (1852) definition of undergraduate education:

Undergraduate education is the education which gives a man a clear conscious view of his own opinions and judgements, a truth in developing them, an eloquence in expressing them, and a force in urging them. The man who has learned to think and to reason, who has refined his taste, and formed his judgement, and sharpened his mental vision, will be placed in that state of intellect in which he can take up any one of the sciences or callings with an ease, a grace, a versatility, and a success, to which another is a stranger.

Professor Barry proceeded to argue that employers are looking not only for students with technical skill, but are also seeking well rounded and creative individuals ‘with the mind engaged, the soul inspired, students schooled, not only in the rigors of a speciality, but also in the social, ethical and political implications of what they do’ (Barry 2007). This speech strikes a very positive chord in regard to the development of moral reasoning ability. However, in the context of the mean P scores found in two recent Irish studies, the Irish undergraduate curriculum does not appear to be achieving moral reasoning development in student teachers or in tax professionals, and needs to be examined as a matter of urgency.

We posit here that the inclusion of intentional moral reasoning development interventions is one possible response to the low levels of moral reasoning found in the Irish population. Intervention studies have been found to enhance moral reasoning in participants (Schlaefli et al. 1985). Given that moral reasoning is one of the key components of moral decision making (Bebeau 2002), it is critical that moral reasoning and ethics education are at the forefront of the undergraduate curriculum. Furthermore, this paper offers insights into how the inclusion of intervention studies designed to enhance levels of moral reasoning will not only serve to contribute to more ethical behaviour, but also encourage future generations of professionals to serve the public interest, encourage all graduates to engage in active citizenship and enhance social capital for the benefit of society as a whole. Each of these goals is recognised as a worthy aspiration. We consequently encourage higher education teachers to embrace the inclusion of moral reasoning interventions into the undergraduate curriculum as a matter of urgency.
Notes on contributors

Joanne O’ Flaherty has a primary degree in Physical Education and English. She qualified as a Physical Education & English teacher and worked in a variety of educational settings, including the formal post-primary sector and the NGO sector, before joining the University of Limerick faculty as a lecturer in Education at the Department of Education and Professional Studies. Her PhD research involved a longitudinal study of the levels of moral reasoning of an undergraduate population of an Irish university over the duration of their undergraduate programme. She is responsible for both coordinating and disseminating different education modules offered by the Department of Education and Professional Studies at both undergraduate and post-graduate level. Currently, she is responsible for the Coordination of the START Teach Initiative offered by the Department of Education and Professional Studies, and acts as the Academic Coordination of the Ubuntu Network.

Elaine Doyle has a primary degree in Law and Accounting from UL, a Masters Degree in Accounting from UCD and a PhD from the University of Sheffield in the UK. She qualified as a tax consultant in 1999 and as a chartered accountant in 2000, thereafter spending six years working as a practicing tax accountant before joining the UL faculty in 2002. Her PhD research involved examining ethics in tax practice, the development of a research instrument to examine the ethical reasoning of tax practitioners in a work-related context and the empirical testing of the instrument. She has published in this area in world-class academic journals such as the Journal of Business Ethics. She has also published in the areas of tax compliance and research ethics. She chairs the Kemmy Business School Research Ethics Committee and is a member of the governing counsel of the Irish Accounting and Finance Association (IAFA).

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