Making the case for moral development education

Joanne O'Flaherty & Elaine Doyle

Published online: 11 Sep 2012.

Submit your article to this journal ⬀

Article views: 548

View related articles ⬀

View Crossmark data ⬀

Citing articles: 1 View citing articles ⬀

Making the case for moral development education

Joanne O'Flaherty[a]* and Elaine Doyle[b]

[a]*Department of Education and Professional Studies, University of Limerick, Ireland;* [b]*Kemmy Business School, University of Limerick, Ireland*

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

*Corresponding author. Email: joanne.oflaherty@ul.ie

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

Table 1.   Six stages of moral development[*].

Pre-conventional: Focuses on the individual.	Stage one	The morality of obedience: do what you are told.
	Stage two	The morality of instrumental egoism and simple exchange: let's make a deal.
Conventional: Focuses on the group and relationships.	Stage three	The morality of interpersonal concordance: be considerate, nice and kind: you'll make friends.
	Stage four	The morality of law and duty to the social order: everyone in society is obligated to and protected by the law.
Post-conventional: Focuses on the inner self and personally held principles.	Stage five	The morality of consensus-building procedures: you are obligated by the arrangements that are agreed to by due process procedures.
	Stage six	The morality of non-arbitrary social cooperation: morality is defined by how rational and impartial people would ideally organise cooperation.

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.

Group	Mean DIT P score
Moral philosophy and political science doctoral students	65.2
Seminarians in a liberal protestant seminary	59.8
Advanced law students	52.2
Practicing medical physicians	49.5
Average college student	42.3
Average of adults in general	40.0
Average senior high student	31.8
Average junior high student	21.9
Institutionalised delinquent boys, 16 years old	18.9

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 'probity, 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

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 citizenship, in other words duties and responsibilities such as obeying the law and paying taxes. The second, the practice of citizenship, includes participation 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 realised 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 capacity 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 citizenship 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 education 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 revitalise moral and civic education by providing 'intentional programming to foster 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 'integrally 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 complied 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).

References

Abbott, A. 1988. *The systems of professionals: An essay on the division of expert labor*. Chicago: University of Chicago Press.

Al-Shehab, A.J. 2002. A cross-sectional examination of levels of moral reasoning in a sample of Kuwait University faculty members. *Social Behavior and Personality: An International Journal* 30, no. 8: 813–20.

Barry, D. 2007. President's Inaugural Address. Limerick. http://www2.ul.ie/web/WWW/Administration/Presidents_Office/Presidents_Inaugural_Address.

Bebeau, M. 2002. The Defining Issues Test and the Four Component Model: Contributions to professional education. *Journal of Moral Education* 31, no. 3: 271–95.

Cantor, N. 2004. Civic engagement: The university as a public good. *Liberal Education* 90, no. 2: 18–25.

Chang, F. 1994. School teachers' moral reasoning. In *Moral development in the professions: Psychology and applied ethics*, ed. J. Rest and D. Narvaez, 71–83. Hillsdale, NJ: Lawrence Erlbaum Associates.

Clarke, P., G. Eynon, N. Thorley-Hill, and K.T. Stevens. 1996. An international comparison of ethical reasoning abilities: Accounting students from Ireland and the United States. *Journal of Accounting Education* 14, no. 4: 477–92.

Clarkeburn, H., J. Downie, J. Roger, and B. Matthew. 2002. Impact of an ethics programme in a life sciences curriculum. *Teaching in Higher Education* 7, no. 1: 65–79.

Cochran-Smith, M. 1999. Learning to teach for social justice. In *The education of teachers: Ninety-eighth yearbook of the National Society for the Study of Education*, ed. G. Griffin, 114–44. Chicago: University of Chicago Press.

Colby, A., E. Ehrlich, E. Beaumont, and J. Stephens. 2003. *Educating citizens: Preparing America's undergraduate for lives of moral and civic responsibility*. San Francisco, CA: Jossey-Bass.

Cummings, R., L. Dyas, C.D. Maddux, and A. Kochman. 2001. Principled moral reasoning and behaviour of preservice teacher education students. *American Education Research Journal* 38, no. 1: 14–58.

D'Arcy-Garvey, A. 1988. An application of Kohlberg's Theory of Moral Development in an Irish third-level college. PhD thesis, Regional Technical College, Carlow.

Doyle, E. 2010. An empirical analysis of the ethical reasoning process of tax practitioners. PhD thesis, University of Sheffield.

Edwards, C.P. 1975. Societal complexity and moral development: A Kenyan study. *Ethos* 3, no. 4: 505–27.

Fukuyama, F. 1995. *Trust: The social virtues and the creation of prosperity*. London: Hamish Hamilton.

Hanlon, G. 1994. *The commercialization of accountancy: Flexible accumulation and the transformation of the service class*. London: MacMillan.

Hargreaves, A., and M. Fullan. 1998. *What's worth fighting for in education*. Buckingham: Open University Press.

Honohan, I. 2004. *Think tank on social change, Democracy Commission, active citizenship in contemporary democracy*. Dublin: TASC.

Joplin, J.P. 1914. Ethics of accountancy. *Journal of Accountancy* March: 187–96.

Keller, M., W. Edelstein, T. Krettenauer, F. Fu-xi, and F. Ge. 2005. Reasoning about moral obligations and interpersonal responsibilities in different cultural contexts. In *Morality in* context, eds. W. Edelstein and G. Nunner-Winkler, 317–37. Amsterdam: Elsevier.

Kohlberg, L. 1969. Stage and sequences: The cognitive-developmental approach to socialization. In *Handbook of socialization theory and research*, ed. D. Goslin, 347–480. Chicago: Rand McNally.

Kohlberg, L. 1971. From is to ought: How to commit the naturalist fallacy and get away with it in the study of moral development. In *Cognitive Development and Epistemology*, ed. T. Mischal, 151–284. New York: Academic Press.

Kohlberg, L. 1973. *Collected papers on moral development and moral education*. Cambridge, MA: Laboratory of Human Development, Harvard University.

Kohlberg, L. 1981. *Essays on moral development volume 1: The philosophy of moral development*. San Francisco, CA: Harper and Row.

Kracher, B., A. Chatterjee, and A.R. Lundquist. 2002. Factors related to the cognitive moral development of business professionals in India and the United States: Nationality, education, sex and gender. *Journal of Business Ethics* 35: 255–68.

Lampe, J. 1994. Teacher education students' moral development and ethical reasoning process. *International Journal of Educology* 8: 1–25.

Mayhew, M.J., and P.M. King. 2008. How curricular content and pedagogical strategies affect moral reasoning development in college students. *Journal of Moral Education* 37, no. 1: 17–40.

McNeel, S.P. 1994. University teaching and student moral development. In *Moral development in the professions: Psychology and applied ethics*, ed. J. Rest and D. Narvaez, 27–49. Hillsdale, NJ: Lawrence Erlbaum Associates.

Moir, D.J. 1974. Egocentrism and the emergence of conventional morality in pread-olescent girls. *Child Development* 45: 299–304.

Moon, Y.L. 1986. A review of cross-cultural studies on moral judgement development using the defining issues test. *Behavior Science Research* 20, no. 1–4: 147–77.

Nash, L.L. 1993. *Good intentions aside: A manager's guide to resolving ethical problems*. Boston, MA: Harvard Business School Press.

NESF. 2003. *The policy implications of social capital, forum report No 28*. Dublin: The National Economic and Social Forum.

Newman, J.H. 1996 [1852]. In *The idea of a university*, ed. F.M. Turner. New Haven, CT: Yale University Press.

Nugent, R. 2006. Civic, social and political education: Active learning, participation and engagement? *Irish Education Studies* 25, no. 2: 207–29.

O'Flaherty, J., and J. Gleeson. 2009. *Longitudinal study of the levels of moral reasoning of undergraduate students at an Irish university using the Defining Issues Test*. Kohn: LAP Publishing.

OECD. 2001. *The well-being of nations: The role of human and social capital*. Paris: OECD.

Parikh, B. 1980. Development of moral judgment and its relation to family environmental factors in Indian and American families. *Child Development* 51: 1030–9.

Pascarella, E.T., and P.T. Terenzini. 1991. *How college affects students*. San Francisco, CA: Jossey-Bass.

Pierce, A. 2006. *Ethics and the professional accounting firm: A literature review*. Edinburgh: The Institute of Chartered Accountants of Scotland.

Ponemon, L.A. 1992. Ethical reasoning and selection-socialization in accounting. *Accounting, Organizations and Society* 17, no. 3/4: 239–58.

Pring, R. 2001. Education as a moral practice. *Journal of Moral Education* 30, no. 2: 101–12.

Ranson, S., (Ed.). 1998. *Inside the learning society*. London: Cassell.

Rest, J. 1979a. *Development in judging moral issues*. Minneapolis: University of Minnesota Press.

Rest, J. 1979b. *The impact of higher education on moral development* (Technical Report). Minnesota: Minnesota Moral Research Projects, University of Minnesota.

Rest, J. 1983. Morality. In *Manual of child psychology, vol. 3: Cognitive development*, ed. J. Flavell and E. Markman, 55–629. New York: John Wiley and Sons.

Rest, J. 1986a. *DIT: Manual for the Defining Issues Test*. Minneapolis: University of Minnesota Centre for the Study of Ethical Development.

Rest, J. 1986a. *DIT: Manual for the Defining Issues Test*. Minneapolis: University of Minnesota Centre for the Study of Ethical Development.

Rest, J. 1986b. *Moral development. Advances in research and theory*. New York: Praeger Publishers.

Rest, J. 1994. Background: Theory and research. In *Moral development in the professions*, ed. J.R. Rest and D. Narvaez, 1–26. Hillsdale, NJ: Lawrence Erlbaum Associates, Inc.

Rest, J., and D. Narvaez. 1998. *Supplement to guide for DIT-1*. Minneapolis: Center for the Study of Ethical Development, University of Minnesota.

Rest, J., and D. Narvaez, eds. 1994. *Moral development in the professions: phychology and applied ethics*. Hillsdale, NJ: Lawrence Erlbaum Associates.

Rest, J., D. Narvaez, M. Bebeau, and S. Thoma. 1999a. A neo-Kohlbergian approach: The DIT and schema theory. *Educational Psychology Review* 11, no. 4: 291–324.

Rest, J., D. Narvaez, M. Bebeau, and S. Thoma. 1999b. *Postconventional moral thinking: A neo-Kohlbergian approach*. Mahwah, NJ: Lawrence Erlbaum Associates.

Rychen, D.M. 2003. Key competencies: Meeting important challenges in life. In *Key competencies for a successful life and a well-functioning society*, ed. D.M. Rychen and L.H. Salganik. Germany: Hogrefe & Huber.

Rychen, D.M., and L.H. Salganik, eds. 2003. *key competencies for a successful life and a well-functioning society.* Germany: Hogrefe & Huber.

Sandin, R.A. 1989. *Values and collegiate study.* Atlanta: Mercer University.

Schlaefli, A., J.R. Rest, and S. Thoma. 1985. Does moral education improve moral judgement? A meta-analysis of intervention studies using the Defining Issues Test. *Review of Educational Research* 55, no. 3: 319–52.

Shafer, W.E., J. Lowe, and T. Fogarty. 2002. The effects of corporate ownership on public accountants' professionalism and ethics. *Accounting Horizons* 16, no. 2: 109–24.

Shafer, W.E., and R.S. Simmons. 2008. Social responsibility, Machiavellianism and tax avoidance. *Accounting, Auditing and Accountability Journal* 21, no. 5: 695–720.

Shaub, M.K. 1994. An analysis of the association of traditional demographic variables with the moral reasoning of auditing students and auditors. *Journal of Accounting Education* 12, no. 1: 1–26.

Sirotnik, K.A. 1990. Society, schooling, teaching and preparing to teach. In *The moral dimensions of teaching*, ed. J. Goodlad, R. Soder, and K.A. Sirotnik, 296–327. San Francisco, CA: Jossey-Bass.

Skilbeck, M. 2001. *The universities challenged: A review of international trends and issues with particular reference to Ireland*. Dublin: HEA.

Snarey, J. 1985. The cross-cultural universality of social-moral Development: A critical review of Kohlbergian research. *Psychological Bulletin* 97: 202–32.

Tam, M. 2002. University impact on student growth: A quality measure? *Journal of Higher Education Policy and Management* 24, no. 2: 211–18.

TASC. 2005a. *Democracy audit Ireland, public perspectives on democracy in Ireland*. Dublin: Topline Results.

TASC. 2005b. *The report of the Democracy Commission: The case for democratic renewal in Ireland*. Dublin: Topline Results.

Walker, S.P. 1996. The criminal upperworld and the emergence of a disciplinary code in the early chartered accountancy profession. *Accounting History* 1, no. 2: 7–35.

White, C.B., N. Bushnell, and J.L. Regnemer. 1978. Moral development in Bahamian school children: A 3-year examination of Kohlberg's stages of moral development. *Developmental Psychology* 14, no. 1: 58–65.