

Moral Reasoning as a Determinant of Organizational Citizenship Behaviors: A Study in the Public Accounting Profession

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ABSTRACT. This study examines the relationship between an employee's level of moral reasoning and a form of work performance known as organizational citizenship behaviors (OCB). Prior research in the public accounting profession has found higher levels of moral reasoning to be positively related to various types of ethical behavior. This study extends the ethical domain of accounting behaviors to include OCB. Analysis of respondents from a public accounting firm in the northeast region of the United States ($n = 107$) support a positive and significant relationship between moral reasoning and two dimensions of OCB: interpersonal helping behaviors and sportsmanship behaviors. This study controls for previously identified determinants of OCB (e.g., procedural justice) and demographic variables (age, sex, tenure and social desirability). Results suggest that moral reasoning accounts for professional behaviors that are perceived as intrinsically good by the employee and economically beneficial by the employer.

KEY WORDS: accountants' organizational citizenship behaviors, moral reasoning, professional behaviors

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In a review of ethical reasoning research in the public accounting profession, Ponemon and Gabhart (1994) note a consistent and positive relationship between higher levels of moral reasoning and ethical behavior. For example, auditors with relatively high moral reasoning scores were more likely to comply with auditor independence rules (Ponemon and Gabhart, 1990), predict whistle-blowing as a means for disclosing wrongdoing (Arnold and Ponemon, 1991), and detect fraudulent financial statements (Bernardi, 1991). Conversely, auditors with lower moral reasoning scores were more likely to under report time on client engagements (Ponemon, 1992).

Developmental psychologists (Gilligan, 1982; Kohlberg, 1969; Piaget, 1965; Rest, 1979) have emphasized individual cognitive structures as the ground of moral reasoning. Utilizing the staircase metaphor, these psychologists have suggested various stage levels of moral reasoning. Pre-conventional levels are characterized by instrumental egoism (e.g., let's make a deal) and the morality of obedience. Conventional levels emphasize compliance to law and duty so as to insure social order. Post-conventional levels emphasize the underlying principles that serve as foundations for law. Thus, moral reasoning theory explains the above ethical behaviors in terms of the presence or absence of principled (post-conventional levels) reasoning. At post-conventional levels individuals critique the rules, laws, processes or culture if foundational principles are not being served, or are being served badly. Loyalty is not to the rules and expectations of a specific individual or group, but to universal



principles that respect and balance the competing claims of various stakeholders.

The purpose of this study is to test moral reasoning as a determinant of a class of employee behaviors called organizational citizenship behaviors (OCB). OCB has been proposed as one way to expand the definition and measurement of employee performance. Dennis Organ (1988a, p. 4) provides a generally used definition: "OCB represents individual behavior that is discretionary, not directly or explicitly recognized by the formal reward system, and that in the aggregate promotes the effective functioning of the organization." Table I illustrates three types of discretionary behavior that could constitute OCB in the accounting profession.

Since OCB promotes organizational effectiveness, yet is discretionary and cannot be demanded by the employer, understanding the factors that promote and/or hinder OCB may help managers promote organizational effectiveness. This study proposes, and tests, moral reasoning as a factor that may promote increased OCB and organiza-

tional effectiveness within the accounting profession.

Literature review

Organizational citizenship behaviors

The metaphor of "citizenship" suggests an employee – employer relationship that transcends the economic contract and may result in employee contributions over and above formal job expectations (i.e. extra-role job performance). Reviews of the literature on OCB and personality measures (Organ, 1994; Organ and Ryan, 1995) have found weak to modest support for predicting OCB from measures of personality. With the exception of the "conscientiousness" dimension of the Big Five personality factors (McGrae and Costa, 1987), no other personality variables showed strong relationships to OCB. A subsequent study by Konovsky and Organ (1996) again affirmed the conscientiousness dimension

TABLE I
Three dimensions of OCB: Descriptions and examples^a

Discretionary behavior	Examples/OCB scale items used in study
<i>Helping</i> : Discretionary behaviors that have the effect of helping a specific other person with an organizationally relevant task or preventing work-related problems with others.	<ul style="list-style-type: none"> – Help others who have heavy workloads. – Help others who have been absent from work. – Willingly help others who have work related problems. – Help orient new employees even though it is not required. – Consider the impact of actions on coworkers. – Mindful of how behavior affects other people.
<i>Sportsmanship</i> : Willingness of an employee to tolerate less than ideal circumstances without complaining.	<ul style="list-style-type: none"> – Consume a lot of time complaining about trivial matters.^R – Tends to make "mountains out of molehills".^R – Always focuses on what is wrong with the situation, rather than the positive side.^R – Always find fault with what the firm is doing.^R
<i>Civic virtue</i> : Behavior on the part of the individual that indicates that he/she responsibly participates in, is involved in, or is concerned about the life of the organization.	<ul style="list-style-type: none"> – Attend meetings that are not mandatory, but are considered important. – Attend functions that are not required, but help the firm's image. – Read and keep up with the firm's announcements, messages, memos, etc. – "Keep up" with developments in the firm.

^a Adapted from Podsakoff, MacKenzie and Hui, 1993, pp 6–7.

^R Items are reversed scored.

of the Big Five as the only factor related to some forms of OCB.

Notwithstanding these modest results, Organ suggests that OCB may still be a fertile area for pursuing the elusive role of personality in predicting employee behavior. Organ (1994) supports this observation by noting that general attitudes seldom predict behavior that is bound by situational constraints or forces. General attitudes may predict behaviors that are spontaneous, over time and vary across situations. By definition, OCB represents the cumulative effects of many modest employee actions, aggregated over a long-term time frame and across numerous organizational departments, divisions, and groups. Therefore, the search for general personality attitudes as predictors of OCB appears to be theoretically reasonable. The following arguments suggest moral reasoning may be one general personality attribute associated with OCB.

Moral reasoning

The cognitive–developmental approach to moral reasoning has its roots in the work of Piaget (1965) and Lawrence Kohlberg (1969). Kohlberg proposed six stages of moral reasoning that continue from childhood into adulthood. Rest and Narvaez (1994) provide a short description of the six stages in terms of six conceptions of how to organize social cooperation.

Rest (1994, p. 8) interprets Kohlberg's stage theory as the ways in which individuals come to understand social cooperation:

The stages are ways for organizing cooperation among individuals, not ways for an individual to become progressively separated from others . . . the stages are defined so that as we move upward through the sequence, the scope of human interaction is widened, more things are considered, and the higher stages deal with more complex social problems than the lower stages.

This study proposes Kohlberg's stage theory for justice reasoning as a dispositional explanation of why willingness to cooperate varies among people. Organizations have been characterized as associations of cooperative efforts (Barnard, 1938, p. 16). Since Kohlberg's stage theory may be viewed as levels of social cooperation, it appears theoretically consistent to assume there may be an association between an individuals' level of justice reasoning and their motivation to willingly cooperate in extra-role OCB.

Graham (1995, p. 46) suggests broadening the discussion of OCB motivation:

One way to broaden the discussion of motivation is to rephrase the question, "What makes a behavior worth doing?" to "What makes the behavior good?"

Graham suggests moral reasoning as one possible explanation in determining what constitutes

TABLE II
Six stages in the concept of cooperation^a

Stage 1	The morality of obedience: Do what you're told.
Stage 2	The morality of instrumental egoism and simple exchange: Let's make a deal.
Stage 3	The morality of interpersonal concordance: Be considerate, nice, and kind; you'll make friends.
Stage 4	The morality of law and duty to the social order: Everyone in society is obligated to and protected by the law.
Stage 5	The morality of consensus-building procedures: You are obligated by the arrangements that are agreed to by due process procedures.
Stage 6	The morality of non arbitrary social cooperation: Morality is defined by how rational and impartial people would ideally organize cooperation.

^a Rest and Narvaez, 1994, p. 5.

good behavior. The theoretical point of interest is OCB might be understood in a context beyond economic or social exchange. The motivation for OCB may come not only from a perceived fairness concerning the organizations' reward system (i.e., what makes the behavior worth doing), but also in part from moral reasoning about what makes the behavior good.

Blasi (1980), Underwood and Moore (1982), Thoma and Rest (1986), and Rest and Narvaez (1994) have reviewed hundreds of studies addressing the association between moral reasoning and behavior. These studies are divided in roughly equal proportion between laboratory studies and field studies. Moral reasoning was measured against behaviors such as: delinquency, honesty, altruism, social cooperation, and work performance. Taken as a whole, these studies report consistent but modest statistically significant relationships between levels of moral reasoning and subject behaviors (e.g., correlations typically range from 0.3 to 0.4). Of particular interest to the OCB discussion is a series of studies compiled by Rest and Narvaez (1994) involving levels of moral reasoning and measures of professional performance in the helping professions.

The earliest report on the relationship between moral reasoning and job performance in the helping professions was reported by Sheehan et al. (1980). Clinical performance, based on 18 dimensions (Cook and Margolis, 1974), was assessed for 244 pediatric residents from two university hospitals and three community hospitals. All subjects completed the DIT instrument (Rest, 1979) and results showed a significant positive relationship between performance and higher levels of moral reasoning. Additionally, when subjects were categorized in the pre-conventional, conventional and post-conventional levels, none of the post-conventional subjects had poor evaluations while the pre-conventional level had virtually no top performers. A latter study by Sheehan and colleagues (1985) involved 39 family medicine residents as they interacted with simulated patients; their performance being observed and evaluated by faculty. These subjects also completed the DIT (Rest, 1979), the results replicated the Sheehan et al. (1980) study: higher

moral reasoning scores were significantly associated with higher performance evaluations. Baldwin et al. (1994) provide a follow-up study to Sheehan's investigation of the moral reasoning – clinical performance relationship. Data was collected from 57 orthopedic surgeons on the number of orthopedic malpractice claims filled against them and their level of moral reasoning (Rest, 1979). Results showed that orthopedic surgeons with few or no claims tended to have higher levels of moral reasoning.

Duckett and Ryden (1994) conducted a curricular outcomes study on an undergraduate program at the University of Minnesota School of Nursing. All entering students were given the DIT (Rest, 1979) and re-tested at the end of the program. During their sophomore and junior years the students completed seven practica courses during which they were evaluated by faculty using the Clinical Evaluation Tool (Krichbaum et al., 1994). Higher entering DIT scores were significantly correlated with higher composite clinical evaluation scores ($r = 0.58$, $p < 0.001$).

In sum, the above studies support a theoretical connection between cooperative professional performance behaviors and higher levels of moral reasoning. The following three hypotheses posit 3 specific forms of OCB as expressions of professional social cooperation associated with principled moral reasoning:

- H1: Principled moral reasoning will be positively related to the OCB dimension of interpersonal helping.
- H2: Principled moral reasoning will be positively related to the OCB dimension of sportsmanship.
- H3: Principled moral reasoning will be positively related to the OCB dimension of civic virtue.

Control variables

Organizational justice. An early stream of OCB research (Bateman and Organ, 1983; Organ, 1988a, b, 1990; Smith et al., 1983) offered social

exchange theory (Blau, 1964) to explain why employees might engage in extra-role activity. While economic exchange represents a *quid pro quo* contractual agreement between employee and employer, social exchange involves a relatively loose-linked relationship between rights and obligations. Social exchange relationships have an implicit understanding that a history of extra-role efforts will over time be recognized, appreciated, and rewarded. Social exchange relationships are held together with trust and experiences of fair treatment while a relationship based on economic exchange is subject to the governance of law and legal remedy.

One measure of the general experience of fair treatment is the construct of organizational justice. Organizational justice concerns itself with the overall fairness of the organizational reward system (Leventhal, 1980; Leventhal et al., 1980; Thaibaut and Walker, 1975) and the perceived fairness of the actions of individuals responsible for implementing the rewards allocations system (Bies and Moag, 1986; Bies et al., 1988; Folger and Bies, 1989). A major stream of OCB research has found a strong positive relationship between organizational justice and OCB (Bies et al., 1993; Farh et al., 1990; Moorman, 1991; Moorman et al., 1993; Niehoff and Moorman, 1993; Tansky, 1993; Wayne and Green, 1993). This current study will control for organizational justice by including a single dimension (10 item) scale proposed by Moorman et al. (1993).

Social desirability. My study's reliance on self-report data raises concerns about common method variance (Podsakoff and Organ, 1986). When all measures come from the same source, any deficiency in that source may contaminate all of the measures, resulting in erroneous correlations between measures. One possible deficiency is social desirability response bias, a tendency of the respondent to distort self-reports in a favorable direction (Furnham, 1986). My study attempts to control for social responsibility by including a short form of the measure suggested by Crowne and Marlowe (1964).

Sex. Gilligan (1982) has challenged Kohlberg's theory as being invalid for women. Gilligan's

claim is that women follow a different path of moral development from that of men:

It appears that whereas men tend to construe moral problems in terms of competing rights of separate individuals, women tend to do so in terms of the conflicting obligations they feel towards individuals with whom they feel connected. (Gilligan, 1982, p. 19)

Rest (1986) has defended Kohlberg's stage theory against Gilligan's challenge by noting that the overwhelming majority of moral judgment research has found no statistical difference between men and women. Where differences have been found, it is just as likely that women will score higher on moral reasoning than men. My study will attempt to control for Gilligan's position by including a control variable for sex (male/female).

Age/Tenure. Since moral reasoning is a developmental construct it is reasonable to presume that time, and the experiences of time, can effect the stage level of moral reasoning. Therefore, age is used as a control for the effects of time. Similarly, it has been found that organizational commitment tends to become stronger over time (Miner, 1992, p. 124). Individuals tend to develop stronger ties to the organization and seniority often brings advantages. Therefore, my study includes tenure (number of years with the firm) as a control variable.

In sum, my study tests the proposition that moral reasoning will have a positive and significant relationship to OCB after controlling for the effects of procedural justice, social desirability, sex, age and tenure.

Methodology

Sample and data collection procedures

Participants for my study come from public accountants and professional personnel (e.g. business and information consultants) of a regional accounting and consulting firm located in the northeastern United States. Employees were requested by memo from a firm partner to

complete a survey of work attitudes and social dilemmas (DIT Rest, 1979). Since the majority of the accountants are spread out over diverse project locations and rarely gather in a single place, it was decided to mail the questionnaire packet, along with a letter explaining the purpose of the study and instructions for completing the questionnaires, to each employee. An assurance of confidentiality, that in no case will individual results of the surveys be given to management or anyone else, and that only aggregated data will be reported, was included in the cover letter. To insure confidentiality, it was stressed the questionnaire is to be anonymous (employee name is not asked for) and the surveys were not coded in any way as to ascertain employee identity. Surveys were sealed by the respondents in stamped envelopes addressed as the property of the researcher.

Two hundred and twenty surveys were sent out based on a mailing list of all active employees as of September 1996. Follow up procedures included a post card reminder sent ten days after the initial mailing of the questionnaires. Response rate was 53% (116/220). These modest response rates can be accounted for in part by the relative complexity and length of the survey questionnaire. For example, a number of respondents noted on the survey that the DIT section of the questionnaire took them a long time to complete. However, the response rates were higher than the 20 or 30 percent rates typical of many mail surveys without effective follow up (Fowler, 1988).

Measures

Organizational citizenship behavior. A three-dimensional OCB instrument developed by Podsakoff and MacKenzie (1994) was used in my study. This OCB measurement instrument is a modified version of the five-dimensional Podsakoff et al. (1990) instrument. The three OCB dimensions contained in this measurement instrument are based upon the citizenship behaviors identified by Organ (1988a) and described in Table I. Reported reliabilities have ranged from a low of 0.70 for civic virtue to a

high of 0.85 for helping behaviors. Employees respond to statements using a scale ranging from strongly disagree, 1, to strongly agree, 7. Items are summed and averaged to produce three OCB scores: interpersonal helping, civic virtue and sportsmanship.

The self-report OCB measure was chosen as the data collection method for the following reasons. First, management of the accounting firm expressed two concerns of supervisor rated OCB. The first concern was the dynamic nature of the supervisor-employee relationship in a professional accounting firm. A large portion of the employee population has less than five years tenure with the firm. These employees are evaluated by a number of different supervisory and peer employees in a 360 degree review (e.g., multiple evaluations are collected from staff accountants, senior staff accountants, managers, and partners). Attempting to identify and solicit each employee-supervisor dyad would be complex and surely lead to a significant loss of data (e.g., failure to collect both an employee and matching supervisor survey). The relatively low number of potential employee-supervisor dyads (i.e., approximately 200) intensifies the lost data problem. Additionally, management was concerned about the employees' willingness to complete questionnaires that required their identification by name.

Procedural justice. To measure procedural justice, a single dimension (10 item) scale proposed by Moorman et al. (1993) was selected. The Moorman et al. (1993) scale assessed both the extent to which established procedures promote the fairness of work decisions (5 items) and the degree to which the procedures were fairly applied by supervisors and/or organizational representatives (5 items). Moorman et al. (1993) reported a 0.93 coefficient alpha for this ten-item, single dimension scale. Employees responded to the statements using a scale ranging from strongly disagree, 1, to strongly agree, 7. The 10 item scores were summed and averaged to produce a single procedural justice score.

Moral reasoning. The short form (3 story) of the Defining Issues Test (Rest, 1979) was used to

measure moral reasoning. This instrument was based on the previously outlined theoretical foundation of Lawrence Kohlberg and requires the subject to interpret a moral dilemma. The DIT instrument provided a list of 12 possible solutions to a dilemma and asked the subject to weight the importance of each solution on a 5-point scale (from great importance to no importance) and then selected and ordered (from most important to least important) the 4 most significant reasons. The DIT instrument is the property of the Center for the Study of Ethical Development (University of Minnesota) and permission for its use must be obtained from the Center.

DIT principled reasoning score test-retest correlations are generally in the high 0.70s or low 0.80s (Rest, 1986a) and internal reliability (i.e., Cronbach's Alpha) average in the high 0.70s (Rest, 1979, 1986b).

Social desirability. A shortened version (six items) of the Crowne and Marlowe (1964) social desirability scale was used to control for, but not eliminate, respondent bias (Podsakoff and Organ, 1986). Given the self-report nature of the survey, social desirability helped offset some of the effects of impression management.

Sample demographics. Three demographic variables describing the sample were included in this

study: sex, age, and tenure with the work organization. The specific way in which these variables were measured can be inferred from the sample survey.

Results

OCB confirmatory factor analysis

Confirmatory factor analysis (CFA) (Arbuckle, 1992) of the OCB items was performed. The hypothesized three-factor OCB model (interpersonal helping, civic virtue and sportsmanship) was tested. Goodness-of fit indices cumulatively supported the adequacy of the three-factor model: goodness of fit index (GFI = 0.93) and adjusted GFI (AGFI = 0.91) (Jöreskog and Sörbom, 1989). Additionally, the internal consistencies of each OCB dimension (Cronbach's alpha reliability coefficient) had coefficients in line with Nunnally's recommended 0.70 (1978) (Sportsmanship = 0.78, Civic Virtue = 0.70, and Interpersonal Helping = 0.70).

Descriptive statistics and correlations

Table III reports variable means, standard deviations and the Pearson correlations. None of the independent variables are correlated above 0.70, a threshold for multi-collinearity problems in

TABLE III
Descriptive statistics and Pearson correlations – accounting sample

Variables	Mean	SD	1	2	3	4	5	6	7	8	9
1. Age	34.51	8.90	(-)								
2. Sex	0.46	0.50	-0.03	(-)							
3. Social desirability	5.74	0.78	0.07	0.02	(0.62)						
4. Tenure	6.29	5.07	0.54**	-0.15	0.10	(-)					
5. Procedural justice	4.18	1.58	0.07	-0.09	0.09	0.04	(0.95)				
6. Moral reasoning	38.91	15.77	-0.04	-0.01	-0.09	-0.02	0.04	(0.70)			
7. OCB-helping	6.00	0.69	0.03	0.19	0.49**	0.02	0.19	0.21*	(0.70)		
8. OCB-civic virtue	5.73	0.90	0.14	-0.14	0.21*	0.19	0.39**	0.14	0.33**	(0.70)	
9. OCB-sportsman	5.50	1.27	0.17	-0.21*	0.19*	0.14	0.39**	0.23*	0.20*	0.34**	(0.78)

Note: Statistic in parenthesis is Cronbach's alpha reliability coefficient; $n = 107$; Two-tailed tests of significance were used.

* $p < 0.05$; ** $p < 0.01$.

OLS regression. Cronbach's alpha reliability coefficients are reported for scale constructed variables in parenthesis.

An examination of the correlations shows initial support for the study's proposition. For example, moral reasoning is both positively and significantly related to two OCB dimensions (interpersonal helping behaviors and sportsmanship behaviors). However, as correlations fail to control for factors that may influence the relationship among variables, multi-variate regression analyses is used as a further test. These results follow.

As previously discussed, procedural justice, age, sex, tenure, and social desirability were included as control variables in the regression equations. Therefore, results for the variable moral reasoning are reported after controlling for the above mentioned variables (i.e. represent partial regression coefficients for each variable adjusted for the other independent variables in the respective equations).

As shown on Table IV, moral reasoning was positively and significantly related to both helping and sportsmanship (but not civic virtue) dimensions of OCB. In addition to significant beta coefficients, an additional test for the change in R^2 (partial F test) associated with adding the

moral reasoning variable into the equation was performed. Again, the changes in R^2 associated with the moral reasoning variable on both OCB helping ($\Delta R^2 = 0.06, p < 0.01$) and OCB sportsmanship ($\Delta R^2 = 0.06, p < 0.01$) was significant. However, neither changes in R^2 , nor the beta coefficients for moral reasoning were significant for civic virtue behaviors.

Discussion

The major finding of this study was that principled moral reasoning was positively and significantly related to the OCB dimensions of interpersonal helping behaviors and sportsmanship behaviors. Moral reasoning accounted for significant changes in R^2 and significant Betas over and above the other variables used in this study. These results did not hold true for the moral reasoning/civic virtue relationship.

The principled moral reasoning – helping behavior relationship is consistent with a large body of studies which have found principled moral reasoning to be associated with altruistic behaviors (Blasi, 1980; Underwood and Moore, 1982; Thoma and Rest, 1986; Rest and Narvaez, 1994). These results are also consistent with

TABLE IV
Results of ordinary-least-squares regression analysis

Variables	OCB behaviors		
	Helping	Sportsmanship	Civic virtue
Age	-0.01	0.13	0.04
Sex	0.19*	-0.17*	-0.09
Social desirability	0.50**	0.17*	0.17*
Tenure	0.01	0.01	0.12
Procedural justice	0.15	0.34**	0.35**
Moral reasoning	0.25**	0.24**	0.14
R^2	0.36	0.28	0.24
Adjusted R^2	0.32	0.24	0.19
F	9.44**	6.55**	5.16**

Note: Betas are standardized regression coefficients and represent the coefficients when all variables are entered simultaneously (i.e. represent partial regression coefficients for each variable adjusted for the other independent variables in the equation).

$n = 107$; * $p < 0.05$; ** $p < 0.01$.

results of professional performance ratings and interpersonal helping behaviors reported by Rest and Narvaez (1994). By definition, a professional is a person who stands between the general public and a complex body of knowledge (i.e., the body of knowledge of the discipline). The professional serves various stakeholders (e.g., the general public, clients, and creditors) by interpreting and applying their disciplines' body of knowledge for the sake of those that they serve. Principled moral reasoning represents that stage of social cooperation where personal self-interest is lowest and commitment to universal principles and values highest. Results of my study suggest that professionals operating under principled moral reasoning are more likely to engage in helping behaviors, behavior consistent with expectations of professional behavior.

The sportsmanship dimension of OCB implies a professional's ability to endure the frustrations of a less than perfect situation without complaining. Put another way, sportsmanship behavior focuses on solutions rather than complaining about problems. Principled moral reasoning places the focus on the purpose, ideal, or reason for laws, rules and procedures. It may be that employees operating out of a principled moral reasoning world view realize the inherent limitations of rules and culture (e.g., "the way we do things around here") and are better able to deal constructively with frustrations arising from change.

The failure of this study to find a positive and significant principled moral reasoning – civic virtue relationship may suggest that primarily conventional moral reasoning influences civic virtue. For example, two questions representing conventional moral reasoning contained in the DIT are: (a) Whether Fred was really loyal to his school and patriotic to his country; (b) Wouldn't it be a citizen's duty to report an escaped criminal, regardless of the circumstances. Note the words loyal, patriotic and duty in the preceding questions. They appear similar to notions of organizational commitment and would suggest that perhaps civic virtue is more a matter of loyalty to the organization (not universal principles, value or ideals) and associated with conventional thinking.

Limitations of this study are: (a) the contribution of common method variance to the results; (b) the correlational nature of this study; and (c) generalizability of the results.

Hierarchical regression analysis report the independent variables of interest in this study after controlling for the effects of social desirability, therefore somewhat mitigating respondent bias. The potential for common method bias is also lessened because of the difficulty in manipulating or faking responses on the DIT instrument. For example, McGeorge (1975) asked one group of subjects to "fake good" on the DIT by pretending they were taking the test to show the highest principles of justice. McGeorge asked another group to "fake bad", and a third group to take the DIT under regular conditions. He found that all three groups had similar scores, suggesting that "faking" does not appreciably increase DIT scores. The DIT also has its own built in social desirability check and respondents who had high scores on this index were eliminated from the study. Therefore, moral reasoning appears to be resistant against common method bias.

Limitations notwithstanding, this study has found positive and statistically significant relationships between moral reasoning and two dimensions of OCB within a single sample of the accounting profession. These findings extend the domain of performance criteria to a broader class of performance measure known as OCB. OCB benefits a wide range of stakeholders, including the accounting firm. Elizabeth Morrison argues "that many service-oriented behaviors are forms of organizational citizenship behavior (1996, p. 493)." Helping behaviors are critical for ensuring customer service quality and can be directed at either external or internal customers. Thus one implication for higher levels of OCB is the contribution made to improve total quality management.

A second implication for developing employee moral reasoning skills in the public accounting profession is the pragmatic benefit that accrues to the accounting firms. That is, employees with higher levels of moral reasoning are more likely to engage in behaviors that promote the effective functioning of the organization (i.e. OCB).

Future research should identify which types of moral training programs are most effective in the public accounting profession. For example, Rest (1994) reports on a wide range of studies that show differing effects of professional training programs on moral reasoning development. Since different types of moral training programs produce different results, care must be taken in the structure of these programs (see Rest, 1994, p. 217 for suggestions). In a meta-analysis of 22 studies of college freshmen and college seniors, McNeel (1994) found that moral reasoning generally increased from freshmen to senior years but not in all situations. College programs that were either too careerist, with a narrow technical focus, or highly dogmatic failed to report significant gains in moral reasoning scores. Future research should identify and test which types of moral reasoning training programs are most effective for the public accounting profession.

A third implication of my study is that higher levels of moral reasoning promote the ethics of the public accounting profession through enhanced professionalism. By definition, a professional public accountant is a person who stands between the general public and a complex body of knowledge (i.e., the body of knowledge of the public accounting discipline). The accounting professional serves various stakeholders (e.g., the general public, clients, and creditors) by interpreting and applying their discipline's body of knowledge on behalf of these different stakeholders. Principled moral reasoning represents that stage of social cooperation where personal self-interest is relatively low and commitment to a more universal set of stakeholder principles and values is relatively high. Results of my study suggest that professionals operating under principled moral reasoning are more likely to engage in behaviors consistent with expectations of professional accounting behavior.

Previous research has demonstrated the positive relationship between moral reasoning and ethical behavior in the public accounting profession. The findings of my study extend that body of research by demonstrating moral reasoning is positively related to the performance of accountants in the form of OCB. Since my study controlled for organizational justice, results

go beyond the social and economic exchange theory explanation. Public accountants engaged in OCB not only because it was good for them (e.g. they were treated fairly and received just rewards) but also because they believed OCB were intrinsically the right behaviors to perform. Given the positive benefits of OCB to organizations, employees, clients, and other stakeholders, it would appear that managers of accounting firms would be well served by promoting formal training programs for the development of moral reasoning. Future research should guide the types of moral reasoning training programs that would be effective in the public accounting profession.

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