

THE MORAL REASONING OF NIGERIAN MANAGERS AND ENTREPRENEURS IN THE MAKING

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Abstract

Using Kohlberg's model of moral reasoning, this study focuses upon the moral reasoning of MBA students. MBA students are not only prospective managers but also prospective entrepreneurs whose ethical decisions will have implications for the survival of the organisations in which they work. Moreover, by understanding the moral reasoning of 'managers in the making', it may be possible to predict the ethical decisions of managers in the organisational setting. The study found that MBA students are characterised largely by stages 1-2 type of moral reasoning. Also while men and women were found to be similar in terms of their definitions of right and wrong, both groups differed to a great extent in their approaches to resolving the consequences of unethical behaviour. The implications of the findings for action in organisations and society are discussed.

Introduction

There is growing evidence that the ethical decisions and behaviours of the people in an organisation have major implications for

performance and effectiveness of organisations (Muhammad and Umar, 2008; Ogundele et al, 2008). In the wake of the collapse of the financial system in several parts of the advanced capitalist world, the relationship between the ethical conduct of leaders of business organisations and the survival of not just the organisations but the societies in question has again come to the forefront of attention. Several analyses of the collapse have blamed it on the 'greed' of business leaders indicating the existence of ethical concerns. Indeed, long before the collapse of major banks across the world and the implication of non-ethical conduct in the events, the issue of the ethical conduct of business leaders had increasingly become a matter of serious concern. The collapse of ENRON in the US and the problems of Lever Brothers in Nigeria were traced to the failure in both cases to observe strictly ethical behaviour.

Several factors have been proposed to explain unethical conduct on the part of managers: greed, poverty, poor internal controls, and lack of

training (Osiegbu, 2008; Archibong, 1992; Amah, 2008), absence of enabling legislation (Ezigbo, 2008). While these factors are certainly important, they largely ignore and therefore pay little or no attention to the relationship between moral thought and action. Kohlberg has suggested that the ethical decisions of individuals are affected by their process of moral reasoning. This process which has a number of stages occurs at different periods of the individual's development. At the same time, some individuals never reach some stages of moral reasoning and therefore tend to make ethical decisions on the basis of the stage of moral development at which they operate. The stage at which they operate will have implications for their ethical decisions and behaviour. Business leaders operating at a certain level of moral development will make decisions that reflect the pre-occupations of that stage. However, as Kohlberg observes, 'moral behavior is more consistent, predictable and responsible at the higher stages of moral reasoning (Kohlberg et al., 1975), because the stages themselves increasingly employ more stable and general standards.' () In essence, the suggestion is that even if there may be other moderating factors, there is need to pay great attention to the relationship between moral reasoning and action (Blasi, 1980, Clark, 2008).

Using Kohlberg's model, this study focuses upon the moral reasoning of MBA students. MBA students are not only prospective managers but also prospective entrepreneurs whose ethical decisions will have implications for the survival of the organisations in which they work. Moreover, by understanding the moral reasoning of 'managers in the making', it may be possible to predict the ethical decisions of managers in the organisational setting. Today, it is the case that individuals do not become leaders of business overnight; there is usually a long period of apprenticeship that commences with some form of formal training. In most parts of the world, the Masters Degree in Business Administration (MBA) has become recognised as one that prepares individuals to assume leadership

positions in business organisations. A major implication of this is that the ethical decisions of managers that translate into organisational failure may have their roots in earlier periods of the preparation of managers.

Kohlberg's theory of moral reasoning

Following Piaget, Kohlberg has suggested that the process of moral reasoning not only has a number of levels with identifiable stages but that more importantly, the stage of the process at which an individual operates has major implications for the kind of ethical judgments that the individual will make. In order to arrive at the levels and their constitutive stages and elements, Kohlberg used empirical evidence produced from posing ethical dilemmas to subjects of different age groups. The most classic of the dilemmas is the Heinz dilemma. This dilemma has three scenarios to which each subject is asked to respond. The scenarios and the corresponding dilemmas are as follows:

Scenario: 1

A woman was near death from a unique kind of cancer. There is a drug that might save her. The drug costs \$4,000 per dosage. The sick woman's husband, Heinz, went to everyone he knew to borrow the money and tried every legal means, but he could only get together about \$2,000. He asked the doctor scientist who discovered the drug for a discount or let him pay later. But the doctor scientist refused.

Should Heinz break into the laboratory to steal the drug for his wife? Why or why not?

Scenario: 2

Heinz broke into the laboratory and stole the drug. The next day, the newspapers reported the break-in and theft. Brown, a police officer and a friend of Heinz remembered seeing Heinz last evening, behaving suspiciously near the laboratory. Later that night, he saw Heinz running away from the laboratory.

Should Brown report what he saw? Why or why not?

Scenario: 3

Officer Brown reported what he saw. Heinz was arrested and brought to court. If convicted, he faces up to two years' jail. Heinz was found guilty.

Should the judge sentence Heinz to prison? Why or why not?

The levels and stages of moral reasoning

Based upon analysis of the responses provided to these moral dilemmas, Kohlberg suggested that the process of moral reasoning has three levels, each of which has two stages thus making a total of six stages (Table 1). Kohlberg further suggested that the stages operate in a hierarchy (with stage one being the lowest and stage six being the highest) and that individuals tend to move from the lower to the higher stages as they get older with children at age under 9 operating at the lowest stage. This process typically reaches its peak at age 20 by which time, the individual should be operating at the last stages of the process. It follows that those adults whose level of moral reasoning falls below their chronological age will be characterised by the ethical decisions and behaviours appropriate for that age.

The first level of moral reasoning is that of **pre-conventional morality** and corresponds to the first nine years of the individual's life. The stage is pre-conventional because the individual has not only yet to internalise the moral codes of society but sees moral codes as external to himself and as being provided by authority figures that he must obey. This level has two stages of moral reasoning.

At **stage 1**, the individual is motivated to obey moral rules because it is 'in accordance with the law' or because doing the wrong thing could 'lead to punishment'. In response to the Heinz dilemma, the typical response of the individual is that it was wrong for Heinz to steal the drug because, 'It's

against the law,' or 'It's bad to steal'. When required to provide further explanations, the individual normally does so in relation to the consequences that may follow such as that stealing is bad "because you'll get punished" (Kohlberg, 1958b).

At **stage 2**, the individual is motivated to provide ethically correct behaviour because he or she needs to avoid punishment. Although related to the first stage, the concern with punishment here is different; it deals with the need to avoid punishment rather than that Heinz will be punished if he steals the drug. For example, the individual may answer that Heinz should not steal the drug because he might be put in prison 'for more years than he could stand' (Colby and Kauffman, 1983, p. 300). Stage 2 is also characterised by the ability of the individual to differentiate between the rights of the individuals involved. As "Heinz," they might point out, "might think it's right to take the drug, the druggist would not." Since everything is *relative*, each person is free to pursue his or her *individual* interests. Moreover, the individual does what is necessary, makes concessions only as necessary to satisfy his own needs. Right action consists of what instrumentally satisfies one's own needs. Vengeance is considered a moral duty. People are valued in terms of their utility (Cory, 2006:1) (Cory, Rachel, August 1, 2006, 'Kohlberg's stages of moral development: Implications for Theology', <http://www.agge>). What is important for stages 1 and 2 is that they correspond to the moral reasoning of individuals who are under 9 years old.

Individuals at stage 2 are also characterised by an instrumental orientation or by some notion of a fair exchange in which stealing the drug may be justified on the basis of expectation of reciprocal action at a future date or by the idea that one of the parties was being unfair in the exchange relationship. Thus some 'subjects often say that Heinz was right to steal the drug because the druggist was unwilling to make a fair deal; he was

Table 1: Kohlberg's levels and Stages of Moral Reasoning*

Levels	Appensimate Age	Corresponding Stages	Type of Moral Reasoning
Level One: Pre-conventional Morality	Birth to 9	Stage 1: Punishment-Obedience Orientation (Obey moral codes / There could be punishment)	Individuals make moral decisions on the basis of what is best for themselves, without regard for the needs or feeling of others. They obey rules only if established by more powerful individuals; they disobey when they can do so without getting caught.
		Stage 2: Instrumental Relativist Orientation (Avoid Punishment, Gain reward)	Individuals begin to recognize that others also have needs. They may attempt to satisfy the needs of others if their own needs are also met in the process. They continue to define right and wrong primarily in terms of consequences to themselves.
Level Two: Conventional Morality	Age 9 to 20	Stage 3: Good Boy-Nice Girl Orientation (Gain approval and avoid disapproval)	Individuals make moral decisions on the basis of what actions will please others, especially authority figures. They are concerned about maintaining interpersonal relationships through sharing, trust, and loyalty. They now consider someone's intentions in determining innocence or guilt.
		Stage 4: Law and Order Orientation (Duty and Guilt)	Individuals look to society as a whole for guidelines concerning what is right or wrong. They perceive rules to be inflexible and believe that it is their "duty" to obey them.
Level Three: Post-Conventional Morality	Age 20+ maybe never	Stage 5: Social Contract Orientation (Agreed upon rights)	Individuals recognize that rules represent an agreement among many people about appropriate behaviour. They recognize that rules are flexible and can be changed if they no longer meet society's needs.
		Stage 6: Universal Ethical Principle Orientation(Personal Moral Standards)	Individuals adhere to a small number of abstract, universal principles that transcend specific, concrete rules. They answer to an inner conscience and may break rules that violate their own ethical principles.

* Adapted from

"trying to rip Heinz off." Or they might say that he should steal for his wife "because she might return the favour some day" (Gibbs et al., 1983, p. 19).

The second level of moral reasoning is that of **conventional morality**. The stage is conventional because 'it assumes that the attitude expressed would be shared by the entire community"anyone" would be right to do what Heinz did (Kohlberg, 1963, p. 25).¹ In essence, by this time, the individual has internalised the relevant set of moral codes and sees right and wrong behaviour from a wider complex of interpersonal relationships and involvements. This level has two stages: 3 and 4.

Stage 3 in conventional morality is characterised by the desire to maintain interpersonal relationships through sharing, trust, and loyalty. At this stage, many respondents typically believe that Heinz should steal the drug because, he would 'be a good man for wanting to save her," and "his intentions are good, that of saving the life of someone he loves." Respondents also suggest that Heinz should steal the drug even if he does not

love his wife because, "I don't think any husband should sit back and watch his wife die" (Gibbs et al., 1983, pp. 36-42; Kohlberg, 1958b). Moreover, individuals operating at this stage consider the motives and attributes of the actors involved in reaching a judgment about the rightness or wrongness of behaviour. Thus individuals at this stage emphasize that the druggist was "selfish," "greedy," and "only interested in himself, not another life." At times, the respondents are so upset with the druggist that they suggest that he ought to be put in jail (Gibbs et al., 1983, pp. 26-29, 40-42; Kohlberg, 1963, p. 25)

The emphasis in **Stage 4** is on 'obeying laws, respecting authority, and performing one's duties so that the social order is maintained. In response to the Heinz story, many subjects say they understand that Heinz's motives were good, but they cannot condone the theft. What would happen if we all started breaking the laws whenever we felt we had a good reason? The result would be chaos; society couldn't function' (Reference). Individuals at stage 4, therefore not

only make moral decisions from the perspective of society as a whole, they also think in terms of society as centralizing and stabilizing framework (Gibbs et al., 1983, pp. 140-41) and from a full-fledged member-of-society perspective (Colby and Kohlberg, 1983, p. 27). This way of seeing moral behaviour is radically different from the stage 1 perspective where the individual may suggest that stealing is against the law or wrong because it places the conduct within the larger societal institutional setting rather than from the narrow and moralist notion that it is wrong because it is wrong.

The third and final level of moral reasoning is post-conventional morality. It is post-conventional because the individual takes a "prior-to-society" perspective (Colby and Kohlberg, 1983, p. 22) in deciding moral questions. The essence of a 'prior to society' perspective is that the individual applies the rules of double loop learning (Argyris, 19) in questioning the governing variables of society. The individual is concerned not simply with society as it is but with the values, attitudes and structures that would make a good society. Moral dilemmas are then resolved on the basis of these considerations.

Thus individuals at **stage 5** of moral reasoning are not interested in keeping society functioning efficiently or effectively but in taking decisions that express, from their point of view, the best ideals of the best society. This means that they may take decisions that seek to change the status quo. However, individuals at this stage also recognise that given the plural nature of society, different groups will have different conceptions of the best society. To prevent the Hobbesian war of each against all, individuals at stage 5 of moral reasoning expect not only that society will agree on and be governed by a number of fundamental rights but that consensus will exist on some democratic means for changing and improving unjust laws and society as a whole. Thus in:
'response to the Heinz dilemma, stage 5

respondents make it clear that they do not generally favour breaking laws; laws are social contracts that we agree to uphold until we can change them by democratic means. Nevertheless, the wife's right to live is a moral right that must be protected. Thus, stage 5 respondent sometimes defend Heinz's theft in strong language: It is the husband's duty to save his wife. The fact that her life is in danger transcends every other standard you might use to judge his action. Life is more important than property. This young man went on to say that "from a moral standpoint" Heinz should save the life of even a stranger, since to be consistent, the value of a life means any life. When asked if the judge should punish Heinz, he replied: Usually the moral and legal standpoints coincide. Here they conflict. The judge should weight the moral standpoint more heavily but preserve the legal law in punishing Heinz lightly (Kohlberg, 1976, p. 38)' (Reference)

The final stage in post-conventional morality, **Stage 6**, is based upon the acknowledgment of the need to use universal principles in resolving ethical dilemmas. Such universal principles include justice, the sacredness of life, compassion, forgiveness and the golden rule (Goleman, 2004). The application of these principles often reveals difficulties with the moral reasoning at stage 5. For example, using the principles of democracy may in fact as happens in capitalist society preserve and consolidate existing injustices and inequities. Applying the principle of justice on the other hand equalizes all individuals in the way in which this has been discussed by great philosophers and moral leaders such as Kant, Rawls, Gandhi and Martin Luther King. Following Kohlberg, using the universal principle of justice requires that 'we can reach decisions by looking at a situation through one another's eyes. In the Heinz dilemma, this would mean that all parties--the druggist, Heinz, and his wife--take the roles of the others. To do this in an impartial manner, people can assume a "veil of ignorance" acting as if they do not know which role they will eventually occupy. If the druggist did this, even he

would recognize that life must take priority over property; for he wouldn't want to risk finding himself in the wife's shoes with property valued over life. Thus, they would all agree that the wife must be saved--this would be the fair solution. Such a solution, we must note, requires not only impartiality, but the principle that everyone is given full and equal respect. If the wife were considered of less value than the others, a just solution could not be reached' (Reference).

While Kohlberg's theory has been acclaimed as one of the greatest and most insightful in the field, a number of critical observations have however been made. One of these is that Kohlberg addresses the moral reasoning of men rather than of women. Gilligan (2008) who has been most notable in raising this criticism has suggested that there are differences between men and women in their moral reasoning. Another critical observation has been with respect to the cultural specificity of the theory. Although Kohlberg used subjects from the United States, Europe, Asia and Africa (Kenya), the question has been raised as to the degree to which the theory based upon predominantly American subjects can be said to apply to subjects from other cultures. The current study therefore be seen as an opportunity to evaluate these observations.

Methods

The respondents for the study were made up of all the fifty one year 1 full-time students on the MBA programme in the University of Benin. The male students were 32 or 62.7% while the female students were 19 or 37.3% of the sample. In order to discover the level of moral reasoning of the respondents, the Heinz dilemma was translated into the Adamu dilemma and rendered as follows:

The Story: Part One

On Friday evening, Mr. Adamu entered the bedroom he shared with his wife to find his wife groaning loudly in pain. He immediately called out to his two children who were playing outside the house and together, they rushed her to a nearby

hospital. With each passing minute the condition of his wife was getting worse and she was wailing and gasping. It was clear that she was dying. After a number of quick tests, the Doctor on duty confirmed Mr. Adamu's worst fears. He told Mr. Adamu that the condition of his wife was very grave and that unless she was given a particular set of drugs as soon as possible, his wife would die. The doctor wrote out a prescription and gave it to Mr. Adamu. He told Mr. Adamu that the drugs were available in only one Pharmacy in the city, which fortunately, was opposite the hospital. The owner of the Pharmacy was a qualified medical doctor who had gone on to read pharmacy after his medical degree. He was known for being the sole importer of a number of rare drugs into the country on which he then charged as much as ten times what it cost him to buy and import the drugs. His explanation was that he had spent 15 years reading both medicine and pharmacy as a solid preparation for his practice as a Pharmacist and that he was entitled to make as much money as he could in as short a time as possible.

When Mr. Adamu got to the pharmacy, he gave the prescription to an attendant. The attendant collected the drugs, placed them on the counter and then calculated how much it would cost. It came to N184,000. Mr. Adamu's heart sank when he was told about the cost of the drugs. He told the attendant to keep the drugs and that he would come back. He then rushed home, and scraping together everything he had, he went to everyone he knew to borrow money, but he could only get together N92,000 which was half of what the drugs cost.

Mr. Adamu then rushed back to the Pharmacy and asked to see the Pharmacist. He explained to the Pharmacist, in tears, that his wife would die if she was not given the drugs. He told the Pharmacist that he had half the money and pleaded passionately that he be allowed to take the drugs. He promised that he would pay the balance later. He informed the Pharmacist that he had lost his job only three months earlier and that the

government parastatal which sacked him was yet to pay him any of his benefits. The Pharmacist was sympathetic but explained that he could not release the drugs (which had in fact been packed and kept in a bag on his table) until Mr. Adamu came up with the full amount. He told Mr. Adamu that he was sorry that he had a problem but that he had never and would never sell his drugs on credit, 'no matter the circumstances' and 'because once you start, there will be end and the business would eventually collapse'. Mr. Adamu left the pharmacy in tears, thinking that the only way he could ever get the drugs would be to break into the pharmacy and steal the drugs.

Should Mr. Adamu break into the pharmacy to steal the drugs for his wife? Why or why not?

The Story: Part Two

Mr. Adamu broke into the Pharmacy that night and stole the drugs. The next day, the Pharmacist called at the Police Station to report the theft. Two days later, the newspapers also reported the break-in and theft. Mr. Aboderin, a police officer and a friend of Mr. Adamu remembered seeing Mr. Adamu on that particular evening, behaving suspiciously near the Pharmacy. Later that night, he saw Mr. Adamu running away from the Pharmacy.

Should Mr. Aboderin report what he saw to the police? Why or why not?

The Story: Part Three

Mr. Aboderin reported what he saw. Mr. Adamu was subsequently arrested, charged and taken to court. If convicted, he faces up to two years' in jail. Mr. Adamu was found guilty.

Should the judge sentence Mr. Adamu to prison? Why or why not?

Each student was provided with a copy of the dilemma and requested to answer the questions overnight. All the respondents returned the instrument; however one of the respondents returned blank answers and could therefore not be used. The final sample of 50 students is made up of 32 male MBA students and 18 female MBA students. The completed instruments were then content analysed to discover the stage of moral reasoning to which the respondents belonged. The answers were also analysed to discover whether there were differences between the male and female respondents.

Results

The results are first presented for each of the dilemmas for the entire sample and then disaggregated to provide comparisons between the male and female sub-samples. First, we indicate the typical response for each of the dilemmas in terms of the decision of the respondents. We then specifically analyse the explanation for the decision to indicate the stage of moral reasoning of the respondents. The results in percentages are presented in parenthesis.

Should Adamu steal the drugs?

The data (Table 2) shows that an overwhelming majority of the respondents (76%) are of the view that Adamu should not steal the drugs. However, the number of those who state that Aboderin should report what he saw drops to 64%. Finally, while the number of respondents who state that the judge should sentence Adamu to prison rises to 68%, it is still slightly lower than the number that indicated that Adamu should not break into the pharmacy.

Table 2: Responses of all respondents to the dilemma

Moral dilemma	Responses (All Respondents, N=50)	
	Yes	No
Should Adamu steal the drugs?	12(24%)	38(76%)
Should Mr. Aboderin report what he saw?	32 (64%)	18 (36%)
Should the judge sentence Adamu to prison	34 (68%)	16 (32%)

Table 3: Comparative responses of males and females to the dilemma

Moral dilemma	Responses (Male, N=32)		Responses(Female, N=18)	
	Yes	No	Yes	No
Should Adamu steal the drugs?	8 (25%)	24 (75%)	4 (22.2)	14
Should Mr. Aboderin report what he saw?	22 (68.7)	10 (31.5)	10 (55.5)	8 (44.5)
Should the judge sentence Adamu to prison	23 (71.9)	11 (28.1)	10 (55.5)	8 (44.5)

The comparative data (Table 3) for the male and female respondents throws up interesting findings. While the number of female respondents (77.8%) who state that Adamu should not steal the drugs is only slightly higher than the number of male respondents who hold the same view (75%), the picture changes when it comes to whether Aboderin should report what he saw and whether the judge should sentence Adamu to prison. In both cases, a significantly higher number of male respondents state that Aboderin should report what he saw (68.7%) and that the judge should sentence Adamu to prison (71.9%). The corresponding figure for the female respondents is 55.5% in both cases indicating that while women may share about the same view with men about the moral 'wrongness' of an act, they may differ in their approaches as to how the situation should be resolved.

The moral reasoning of respondents

It is not enough to indicate whether or not Adamu should steal the drugs, whether or not Aboderin should report what he saw or whether or not the judge should sentence Adamu to prison. A much more fundamental concern is the explanation provided by the respondents for their adopted moral positions. These explanations provide the grounds for indicating the level of moral reasoning of the individuals involved. In this case two basic types of explanations are possible; one type relates to why the respondent may indicate that Adamu should not steal the drugs, that Aboderin should report what he saw and that the judge should sentence Adamu to prison. A second relates to why the respondent may indicate that Adamu should steal the drugs, that Aboderin should not report what he saw and that the judge should not sentence Adamu to prison. Between these two basic positions, a number of variations

are also possible, for example, a respondent may state that Adamu should not steal the drugs but when he does that Aboderin should not report what he saw or even that when he reports it, the judge should not sentence Adamu to prison.

The analysis of the data (Table 4) shows that the majority of the respondents (69.6%) are at the pre-conventional level of moral reasoning while 28.3% are at the conventional level of moral reasoning. However we found one case of a stage 5 level of moral reasoning. In the typical stage 1 level reasoning, one respondent said:

'Mr Adamu should not even contemplate breaking into the pharmacy because (i) it is against the grains of the law to do that and it is immoral, (ii) he could be caught and be punished thereby compounding his problems.'

Another respondent also said:

'No. I do not think Mr Adamu should break into the pharmacy to steal the drugs for his wife. I believe there are other ways he could still do to raise the balance money instead of stealing. He could for instance seek for loan using his most valued possession e.g a landed collateral. He could also look for help in his place of worship i.e the church or mosque cause I believe he could either a Christian or a muslim stealing is not the

best idea cause he could be caught and might not eventually get the stolen drugs to his wife thereby causing another big problem for his wife, children, family members and friends.'

Typical of the stage 3 type of moral reasoning, a respondent said:

'I will advise Mr. Adamu to break into the pharmacy to get the drugs for his wife to save his wife's life. Reason being that Mr. Adamu has the ability to pay for the drugs in a later day. Secondly, the pharmacist is too greedy and too flat footed knowing fully well that he makes 10 times for a his product, and Mr. Adamu offers to pay half of the price which implies that the pharmacist is still making good profit. And the repercussion of being greedy is excessive loss. So I prefer the pharmacist to feel the pain of being greedy'.

The only response that qualified as a stage 5 type of moral reasoning stated as follows:

'Yes. What we are looking at here is the life of the woman. From all indications and considering the doctor's report that without that drug she will die. This simply means that the woman has a better chance of survival with the drugs. Whatever Mr. Adamu did to save his wife was not wrong in this context. Life should always be first before profit.'

Table 4: Stage of Moral reasoning of respondents- Should Adamu steal the drugs?

Stage of Moral Reasoning	Total no of respondents	Of these	
		Male	Female
Stage 1: Punishment-Obedience Orientation	20(43.5)	14(46.7)	6(37.5)
Stage 2: Instrumental Relativist Orientation	12(26.1)	6(20)	6(37.5)
Stage 3: Good Boy-Nice Girl Orientation	13(28.1)	9(30)	4(25)
Stage 4: Law and Order Orientation	0	0	0
Stage 5: Social Contract Orientation	1(2.1)	1(3.3)	0
Stage 6: Universal Ethical Principle Orientation	0	0	0

Interestingly, we found four cases that could not be placed at any of the levels because of their answer that Adamu should seek divine intervention. In addition we also found cases where a particular stage of moral reasoning is combined with the suggestion that Adamu should seek divine intervention. A total of eight of the respondents reasoned along these lines (Table 5). The respondents who are classified as fatalistic or who urge Adamu to leave matters in the hands of God typically stated:

'Mr. Adamu should not break into the pharmacy. Having done all things to get the memory, the rest should be left to God and the laws of nature. What would be will definitely be. If it is destined for the woman to die, she will die and if it is not her time to die, she will live. It is not sickness that actually kills; it is fulfillment of the reason for existence.'

'Mr. Adamu should not break into the pharmacy to steal the drugs because since he has tried all he could, he should allow nature to take its course.'

'No, I will advise he leaves the drug and wait for a miracle.'

'Mr. Adamu should not break into the pharmacy to steal the drugs for his wife because it is against the law. Although the owner of the pharmacy should

have been considerate and helped, Mr. Adamu shouldn't take the law into his hands. God is against it too for the Bible says that we should not steal and that a good name is better than silver and gold. In some cases the person involved will steal the money and on getting to the hospital will find the sick person dead. The best thing to do is leave everything in the hands of God who is the giver of life. He will make a way even in difficult situations'.

Discussion

The results indicate that an overwhelming majority of the respondents are characterised by the moral reasoning of stages 1 to 3. These results suggest that respondents will be motivated to abide by moral rules to the extent that these are generally prescribed by the rules. Alternatively, moral rules may be violated to the extent that those enforcing them are seen as 'bad', motivated by greed or some such other qualities. Paine (1994) has argued that an ethical system that is based upon compliance with the existing moral rules or that responds to those rules out of the consideration to avoid penalties is much more inferior to one that sees integrity as part of the way that the work of the organisation needs to be done, irrespective of existing rules. The predominance of stages 1-3 types of moral reasoning among the

Table 5: Fatalistic / spiritual types

Type of Moral Reasoning	Total no of respondents	Of these:	
		Male	Female
Pure Fatalism / divine Intervention	4	2	2
Stage 1 with Spiritual	3	2	1
Stage 2 with spiritual	1	1	0
Stage 3 with spiritual	0	0	0
Stage 4 with spiritual	0	0	0
Stage 5 with spiritual	0	0	0
Stage 6 with spiritual	0	0	0

majority of our respondents suggest that Nigerian managers may tend to favour legal compliance over more stringent ethical compliance programmes that derive from some universal values held by these managers. In these cases, the reason for not engaging in unethical behaviour will be to avoid the available regime of sanctions.

A critical issue raised by the predominance of stages 1-3 types of moral reasoning is that it also suggests why there may be little or no attempt to challenge the existing status quo not only at the level of individual organisations but at the level of society as a whole. As many notable moral philosophers have pointed out, the passion to change an existing order is often greater among those individuals who subscribe to the social contract and universal ideals characteristic of stages 5 and 6 types of moral reasoning.

We see the reliance of moral judgment on religious belief as part of the cultural determinants of moral thought and behaviour. This is important because one criticism of Kohlberg is that he developed his model based upon the Western philosophical tradition and hence culture (Simpson, 1974). The predilection of Nigerians for the religious must be treated as a uniquely Nigerian cultural condition.

Conclusions

This report is part of a much larger study that includes respondents from a variety of backgrounds. As such, the validation of its conclusions must await the results of the larger study. However, based upon the current findings, it would be correct to argue that concern with the moral reasoning of managers in-preparation must become a matter of greater research interest in Nigeria. The results of such research may well help us to develop a generation of managers whose moral reasoning leads to ethical actions that avoid the crisis and even moral chasm currently facing Nigerian society.

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