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THESIS

THE MORAL REASONING OF BUSINESS UNDERGRADUATE STUDENTS,
KASETSART UNIVERSITY, THAILAND



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A Thesis Submitted in Partial Fulfillment of
the Requirements for the Degree of
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The objectives of this research were 1) to study the level of moral reasoning amongst undergraduate business students, Kasetsart University, Thailand and 2) to study the connection of moral reasoning to demographic characteristics (gender, education level, major field of study, GPA, religious affiliation, and household income).

Population for this study was undergraduate business students from Kasetsart University, Thailand, comprising 5 business majors – finance, management, operations management, marketing, and accounting. A sample of 400 respondents was drawn by using convenient sampling method. Self-administered questionnaire was used as data collection method. The data was analyzed by descriptive statistics including frequency, percentage, mean, and standard deviation. Hypothesis testing was tested by inferential statistics including t-test, F-test, and LSD at 0.05 significant levels.

The results indicated that 48.5 percent of business students at Kasetsart University were in the middle level based on stage 4 of Kohlberg's six moral stages: the stage of authority and social order maintaining orientation, following rules and laws of society in order to maintain the welfare of society, right or wrong are determined by the law. According to 10 business dilemmas, the respondents answered the question that involved employee, joint venture owner, government, supplier, manager and creditor. While 22.5 percent used moral reasoning stage 3, good boy, nice girl orientation, need to be a good person in other's eyes, right and wrong are based on getting approval of others. Twenty-five point three percent used moral reasoning stage 5, social contract legalistic orientation, understand that laws, rules, and regulations were created for mutual benefit of all citizens, think about the human right and value of others. The rest of them (3.7 percent), used moral reasoning stage 1, obedience and punishment orientation that the first priority to consider for any action must be away from punishment, stage 2, self-interest orientation, moral reasoning was based on what gives you the greatest rewards, one's action determined by a desire to gain and stage 6, universal ethical principle orientation, right and wrong were not determined by rules and laws but by individual reflection on what is proper behavior in answering the question. Gender was the only variable relating to moral reasoning on decision amongst students. Female students in this research had higher stage of moral reasoning than male students.

Student's signature

Thesis Advisor's signature

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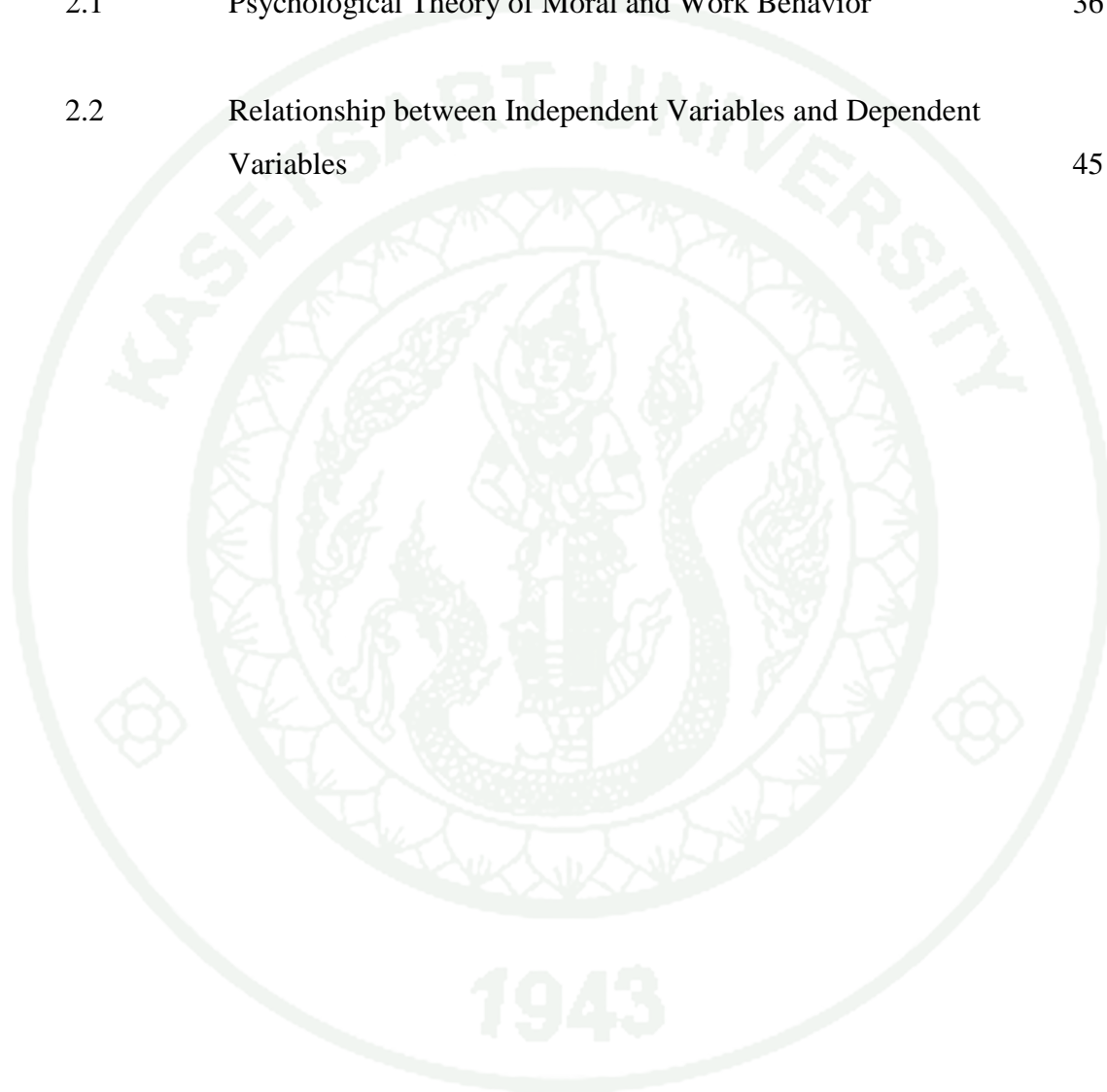
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CHAPTER I

INTRODUCTION

A genius person is a person who has superb intellectual abilities, and creativity, evidenced by a high intelligence quotient (IQ). In contrast, having a high, emotional quotient (EQ) is not directly related to having a high IQ. A genius person can apply knowledge and manage to be a successful in his or her job.

A good person is a person who has high EQ and moral quotation (MQ). A good person is not referred to as a smart person. A good person always helps other people, is not selfish, and is ready to do a good thing for society and other people's happiness.

As is commonly accepted, human capital is the most important and valuable asset for almost firm. If a genius person and a good person cannot be found in the same person, is a genius person or a good person most needed for driving future business? In a highly globalized world surrounded by competition, genius people can drive things forward while good people may not survive. However, considering a world void of good people also does not seem like the best choice either.

Statement of the Problem

Struggling to survive in a world of increasing globalization has led to many problems in society, especially in the realm of morality. For example, according to the McDonald's case in 1972, Ray Kroc, the company's founder, made a USD \$250,000 donation to Richard Nixon's re-election campaign, which many thought, effectively, was a payment to lobby Congress and the White House to pass new legislation that would allow employers to pay teenager employees 20% lower than minimum wage. In the case of Mattel, the world's second largest toy company, management outsourced the manufacturing of products to China to cut costs. However, the toys were produced with a poor quality coating made from toxic lead paint, which

contained 180 times the legal limit of lead content. The dolls were hazardous for children (Knowledge@Wharton, 2007; Nayab, 2011). *The Guardian* pointed out that in 2002, the world's largest food company, Nestlé, sued one of the world's poorest countries, Ethiopia, for USD \$6 million. The country's ministers sold off a joint venture business they had with Nestlé (Bob, 2002), Ethiopian Livestock Development Company (Elidco), to a local firm for profit. Oxfam reported that this sum of money could have been used to feed a million Ethiopians for a month. Recently, a Swiss civil court found that Nestlé and the security company Securitas AG were guilty of spying on ATTAC, an NGO, at a meeting in Vaud Canton in 2003. ATTAC had been campaigning for the regulation of financial markets, debt cancellation for developing countries, and on fair trade issues (Frontline Defenders, 2013). The world has also observed poor business ethics from Wal-Mart that became a monopoly store in local markets by making suppliers dependent on them. Then, the corporation pressured its suppliers to sell goods below cost or at prices lower than they would get elsewhere; the company was also accused of forcing employees to work overtime without pay (Scheid, 2013).

Many global businesses, including most of the major brands that the public use, can be seen not to think too highly of good business ethics (Crystal, 2003). Business cases have consistently shown bad business ethics from big companies to serve their selfish motives; these have been harmful to society. Bad business ethics sometimes can include activities that involve no violation of existing laws because sometimes laws can define what is a right or wrong action but cannot explain greed and other selfish actions. Consequently, moral reasoning in doing business should be a concern because the world needs not only scholars, but also people committed to moral business practices.

No one was born with fully developed goodness or intelligence, and much of how a person is depends on the influence of the environment, society, and family. The education system is an important part in developing processes to build a good character inside. The education system has an influence on every level of children in different ways. The learning process needs to develop and proceed gradually, so that

children's perceptions grow up step-by-step. However, every level of development or learning process needs to have the same goal as to develop a person to gain higher knowledge, intelligence and smarts, while also growing in ethic and morality. In other words, children need to develop by following the idea that "knowledge is a virtue." If they know what the right thing to do is they will do right in ethics as well as knowledge.

As we consider the phrase "Knowledge is a virtue," it is important to understand that knowledge is defined as the fact of knowing. Familiarity, awareness, or understanding is gained through experience. To study and have virtue is defined as the moral excellence and righteousness. Having knowledge is also having the ability to know what is right and what is wrong. Virtue is something that is good or right. Having both knowledge and virtue will gain ability to identify what is right or wrong, and then society will be surrounded with a good atmosphere, unselfishness, and happiness. According to the King's (1999) words:

. . . The current education not only educate student to be a wise person but need to educate to be a good person at the same time. Our country will full of quality people comprised with smart and good. The power from wise and good people can drive the country; power from wise as a factor and strength in creativity and power from goodness as a supporting factor, lead the wise people in the right way to do, as the result of public interest for everyone. . .

O'Connor (2013) stated that opportunities to practically apply ethical decision-making models, global MBA programs had better prepare students for the challenges they will face in the business world. Obviously, after the crisis in Europe, there were many higher education institutes that raised moral development as the first priority in their students because they believed that there were many leaders who graduated from top MBA business schools who were involved in this crisis. Forbes in 2013 reported that the Aspen Institute and Yale School of Management created Giving Voice to Values, a business school curriculum that emphasized "ethical implementation," focused on how to stand up for one's values in the workplace. Business schools like

Stanford, Duke, INSEAD, MIT, and Harvard. also changed the curriculum to support moral thinking.

Korn (2013) indicated that schools cannot calculate the moral well-being of their graduates the same way they can quantify financial success or technical acumen. Apart from the vision of the business school of Kasetsart University, students were expected to have full understanding of and knowledge in financial aspects, and to be able to prepare themselves both physically and mentally to be full of integrity, ethics, and honesty to encounter every change in today's world. Whereas almost all of the courses are focused on business, there was no stand-alone ethics course in the program for the whole program, especially absent in the business ethics school.

Not only do, law or medical students need high levels of moral reasoning in their career paths, but also business students. According to the references used in this research study, business is driving the world and the moral reasoning of people who are working in this field is important; these people can increase or decrease the value of the society they live and work in. As we know, business students are needed now, according to a report by the Graduate Management Admission Council (GMAC) in 2011, which surveyed 216 companies nationwide. Of these companies, nearly 75 percent of the companies plan to hire M.B.A. graduates in 2012, up from 58 percent in 2011. A separate survey conducted by the Aspen Institute, a think tank, showed that about 60 percent of new M.B.A. students viewed maximizing shareholder value as the primary responsibility of a company; that number rises to 69 percent by the time they reach the program's midpoint. However, there are not many research studies that have been completed among Thai business student bodies.

In order to act ethically, an individual is expected to have a well-developed moral reasoning ability (Werhane, 1998; Falkenberg, 2004). One of the most famous moral theories is from Lawrence Kohlberg, who studied and developed the theory of cognitive moral development from Piaget's concept. Kohlberg was not interested in moral behavior but rather in the way moral decision making and moral reasoning take place (White, Crafford and Schepers, 2001). The initial belief of moral reasoning

refers to the reasoning that people use to decide to do or not do certain things. It shows the development of the moral and thinking processes of individuals. Every level of moral reasoning for each person depends on that person's level of thinking and understanding. Kohlberg found that there are several levels of moral development stages; which are obedience and punishment orientation, self-interest orientation, good boy, nice girl orientation, authority and social order maintain orientation, social contract legalistic orientation and universal ethical principle orientation. Moral reasoning is expressed clearly and does not depend on the rules of a society. Moral reasoning from this theory does not evaluate the action, whether it is good or bad. Instead, it depends on reasoning. Although six stages are identified, only a few people reach the highest stage of moral development (Colby et al., 1983). People's actions tend to show the reasons why people act like they do.

Furthermore, Kohlberg's theory has been successfully applied to studies of adults in business settings (Weber, 1988, 1990, 1996; Rest, 1986; Goolsby and Hunt, 1992; Elm and Nichols, 1993; Jeffery, 1993; Shaub, 1994; Elm and Weber, 1994; Trevino and Nelson 1999; White, 1999; Weber and Wasieleski, 2001; Pennino, 2002; Helkama et al, 2003; Warming – Rasmussen and Windsor, 2003; Falkenberg, 2004). In order to understand the level of moral reasoning in business students at Kasetsart University, Kohlberg's theory was applied to understand the moral decision-making process and the reasoning capacity of individuals in a variety of dilemma settings (Wimalasiri, 2004) to find the stage of moral reasoning in business students and use it as a guideline to improve, develop, and encourage business students to gain higher levels of morality.

Objectives

1. To study the moral reasoning of undergraduate business students at Kasetsart University
2. To compare the factors that relate to decision making in moral reasoning of undergraduate business students at Kasetsart University.

Expected Results

1. To gain knowledge and understand the moral reasoning of undergraduate business students at Kasetsart University.
2. To gain knowledge and understand the factors relating to decision making, on moral reasoning of undergraduate business students at Kasetsart University.
3. The results of the study may be useful for business students to reconsider the moral reasoning levels of themselves. In turn, their employers can classify the moral reasoning levels of business students from Kasetsart University before they offer them jobs. Additionally, government organizations or education institutes can educate and emphasize the importance of moral reasoning in education for business students.

Scope of the Study

1. The respondents were undergraduate business students at Kasetsart University who were in their freshman, sophomore, junior, or senior year of study. Their majors included finance, management, operations management, marketing and accounting. The students came from either the Bangkhen or Kamphaengsaen campus of the university.
2. The data were collected from March 20 – April 20 2013, using self-administered questionnaire and e-survey.

Operational Definitions

There are several items used throughout this study, and these are as follows;

Business ethics was defined as the behavior that a business adheres to in its daily dealings with the world. The ethics of a particular business can be diverse. They

apply not only to how the business interacts with the world at large, but also to their one-on-one dealings with a single customer.

Moral dilemma was defined as a complex situation in which guiding moral principles cannot determine which course of action is right or wrong. Ethical dilemmas are often cited in an attempt to refute an ethical system or moral code, as well as the worldview that encompasses or grows from it

The moral development was defined as a theory that was developed by Lawrence Kohlberg from observation and testing the understanding of morality from infancy through adulthood. It is a process through which a child develops proper attitudes or behaviors towards the other people in the society, based on various things such as social and cultural norms, laws, and rules.

The moral reasoning was defined as being the process in which an individual tries to determine the difference between what is right and what is wrong in a personal situation by using logic. It is composed of 6 stages, which are obedience and punishment orientation, self-interest orientation, good boy, nice girl orientation, authority and social order maintaining orientation, social contract legalistic orientation, and universal ethical principle orientation.

Obedience and punishment orientation was defined as the earliest stage of moral development especially common in young children. However adults are also capable of expressing this type of reasoning. At this stage, children see rules as fixed and absolute. Obeying the rules is important because it is a means to avoid punishment.

Self-interest orientation was defined as children's accounts of individual points of view and how they judge actions based on how they serve individual needs. In the Heinz dilemma, children argued that the best course of action was the choice that best served Heinz needs. Reciprocity is possible at this point in moral development, but only if it serves one's own interests.

Good boy - nice girl orientation was defined as focusing on living up to social expectations and roles. There is an emphasis on conformity, being "nice," and consideration of how choices influence relationships.

Authority and social order maintain orientation was defined as when people begin to consider society as a whole when making judgments. The focus is on maintaining law and order by following the rules, doing one's duty and respecting authority.

Social contract legalistic orientation was defined as when people begin to account for the differing values, opinions, and beliefs of other people. Rules of law are important for maintaining a society, but members of the society should agree upon these standards.

Universal ethical principle orientation was defined as Kohlberg's final level of moral reasoning, based upon universal ethical principles and abstract reasoning. At this stage, people follow these internalized principles of justice, even if they conflict with laws and rules.

CHAPTER II

LITERATURE REVIEW

This chapter provided an overview of previous studies related to moral's components and sequence of moral development. The appropriate data collecting method was explored and adapted from previous used instruments. And the groundwork of the conceptual framework and hypothesis in this study was conceptualized from relevant literature reviews to moral reasoning.

The outline of this chapter is as follows;

1. Theoretical of concepts
2. Related research
3. Conceptual framework
4. Hypotheses

Theoretical of Concepts

Definitions

Morality was defined as a principle and conception of right and wrong or good and bad behavior in a personal situation by using logic (Oxford dictionary, 2012). The European and American theorists viewed moral as logic of action just as logic is the morality of thought (Piaget, 1960) and defined morals that it was the responsibility for good and evil as criteria and standard of conduct behaving in a society, which an individual developed till it reach the morals in itself (Kohlberg, 1969 cited by Orrain Khamkom, 2005), and moral were developed from experiences and it was changeable if there are influences and new situational changes, comprising of 3 components; knowledge, conduct, and feeling (Brown, 1965). Moreover, Mark twain wrote morals are an acquirement, like music, like a foreign language, like piety, poker, paralysis, no man is born with them.

In Buddhism and Thais theorist (Phanus Hannakin, 1977) defined that morals are the right behavior affected to you, people around you and society, contributed to goodness, correctness, and flourish and it were the principle what human destined in this world and what should be behave. It was then divided into 3 principles, (1) knowing the world/ knowing the person/ knowing suffering; (2) knowing life/ knowing life suffering; and (3) detaching those suffering by allowing the mind perceiving the nullification of the suffering causes and then growing in morals and morally behaving in order to know (Rawee Phawilai, 1979). Kramol Tongtummachad (1986) defined the meaning of morals as a doctrine or standard that everyone should follow and adhere to, it similar to the morality in Phra Bhramagunabhorn (2004) view that it is the middle path or Machima patipata who has the character of the middle path lead to liberation or the highest goal of Buddhism.

Moreover, morals were a similar meaning to ethic; ethics influenced by external standards or social system and morals influenced by culture or society, but they are personal principles created and upheld by the individuals themselves. While morals constitute a basic human marker of right behavior and conduct, ethics are more like a set of guidelines that define acceptable behavior and practices for a certain group of individuals or society (Borade, 2012).

The Basic Element of Morality

Morality was originated in many factors, in this part the basic element of morality was explored into 3 concepts from the views of psychologist, behavioral scientist and Buddhist that was developed and applied in previous researches as the following;

1. Psychologist Concepts James R. Rest, student of the Kohlberg, is represented in this part, he viewed morality as both rooted in the individual human psyche and cooperative social organization, echoing social psychologists' view behavior as the product of the person and the environment (Lewin, 1951). James Rest developed his model in ethical decision-making by asking "What must happen

psychologically in order for moral behavior to take place?” and he defined that in each situation people would perform at least four basic psychological processes, called the Four Component Model (FCM); 1) moral sensitivity, 2) Moral Judgment, 3) Moral Motivation, and 4) Moral Character as were described below;

1.1 Moral Sensitivity or interpreting the situation is the ability to see an ethical dilemma exists, perceiving the relevant elements in each situation including being aware of how our actions will impact others, and how the mentioned people will react to the possible outcomes. Understanding how others might feel or react can alert us to the potential negative effects of our choices and makes it easier to predict the likely outcomes of various options (Johnson, 2006). For example from bad ethical business decision which lacking of moral imagination to consider the possible dangers in marketing; Nestlé Company, a successful firm from Europe try to sell infant formula for mother who cannot breast feeding in East Africa after successfully marketed in North America, Europe and Asia. Due to many East African mother cannot read the label directions, they used polluted water to mix it, as a result many babies died.

1.2 Moral Judgment or judging which action is morally right or wrong is the ability to reason correctly about what should to be done in a specific situation. The decision maker need to judge or reason about the possible actions in the situation which is the most ethical after interpreted that there is an ethical problem exist. The further understanding for moral judgment was defined in theory development part; cognitive moral development from Piaget (1932) and Kohlberg (1990). For defective reasoning, Johnson (2006) indicated that there are 3 factors represent as the “dark side” personality to created moral stupidity in reasoning; 1) insecurities, 2) greed, and 3) ego.

1.3 Moral Motivation or prioritizing moral values over other personal values, after realizing a conclusion which action is the best solution in a situation, the motivation is important to follow the decision as Nucci and Narvaez (2008) defined that the process results in responsibility judgments that reflect the person’s moral

motivation. Rest (1986) defined moral motivation as pertaining to individuals' value priorities, and more specifically, the importance they give to moral values in contrast to other values. Schwartz (1992) defines values as goals and motivations which serve as guiding principles in people's lives.

1.4 Moral Character is "having the strength of your convictions, having courage, persisting, overcoming distractions and obstacles, having implementing skills, and having ego strength" (Nucci and Narvaez, 2008). It was demonstrated the strength and skills to follow through on the intention to behave morally. Social skills combined with moral sensitivity, moral judgment, and moral motivation lead to moral character otherwise, moral behavior will fail. And character is associated with the quality of one's life, especially in terms of moral and ethical decisions and actions.

2. Behavioral Scientist Concepts Duangduan Phanthmnawin (1981), Thai behavior scientist, she is lecturer in School of Social and Environmental Development and her work is very well-known about moral and Thai's youth, explained that moral consists of 4 components as in behavior science's aspect; 1) moral knowledge, 2) moral attitude, 3) moral reasoning, and 4) moral behavior;

2.1 Moral Knowledge is perception about what the action that should be done or not, what is the social value in each society which one is proper to do. The level of moral knowledge was relied on age, education level, intellectual development of each person, rule of each society and especially on religion. Children can learn about moral knowledge since they were born, mostly between 2 year-old and 10 year-old can perceive it more.

2.2 Moral Attitude is personal's sensation related to different moral behaviors or moral characteristics whether like or dislike it. The moral attitude of most people was relevant to the social value in each society but in some situation and some people can perceive in difference view from most people in social and moral attitude can changeable by time. And moral attitude have wider meaning than moral

knowledge because moral attitude mixed the knowledge and sensation together so that moral attitude can predict moral behavior accurately.

2.3 Moral Reasoning is rationalizing of each person to act or not in the same situation depends on individual's motivation. The reason whether to do or do not in any decision making, showed the motivation behind the action of each person. The result of studying in moral reasoning, realized that people who had the same level of moral reasoning, can do a similar action in the same situation. And vice versa people, who react as others, may have difference reasons in thinking process. Finally, the moral reasoning can be separated into many groups. As Piaget and Kohlberg's work classified moral reasoning into 3 levels; Preconventional, Conventional, and Postconventional were according to the development of perception and emotion. And many theorists found that moral reasoning relate to personal behavior.

2.4 Moral Behavior is behaving that admired by other people in the society or avoided to behave which break the rules or social values of society. There are many social actions reflect a good moral behaving admired in this society; getting merit, helping social etc. Apart from, moral component in Phanthmnawin's aspect, moral behavior is the most important part, due to the fact that any action from this process effected to social and it was combined from the process of moral knowledge, moral attitude, and moral reasoning. And the action of corruption and dishonest etc. will not happen to people who had moral behavior.

3. Buddhism Concepts Buddhism's aspect, moral can be separated into 2 parts, first is a good behavior that everyone should follow and other part is connected to Buddhism's doctrine, principle of conduct, truth, fairness, correctness, rule etc. Hence, moral for Buddhist is a doctrine to do a good thing. Buddhist, Prarachvoramuni (1980) classified the moral into 2 factors; inner morals, moral that related to sensation and attitude as a root bring about morals, and outer morals; morals were expressed as behavior; disciplines, carefulness etc.

Religion took part in moral's action in Buddhism's concept, there are many concept from Buddhism's doctrine related to principle of morality such as five precepts, The Noble Eightfold Paths, The Four Noble Truths, The Four Immeasurable, Middle Way, etc. and the following Buddhism's doctrine show the connection of moral practice in Buddhism's way;

3.1 Five Precepts constitute the basic Buddhist code of ethics. The precepts in both traditions are essentially identical and are commitments to abstain from harming living beings, stealing, sexual misconduct, lying and intoxication. Undertaking the five precepts is part of both lay Buddhist initiation and regular lay Buddhist devotional practices.

3.2 The Noble Eightfold Paths is used to develop insight into the true nature of phenomena or reality and to eradicate greed, hatred, and delusion. It can separate into 3 main divisions; wisdom, ethical conduct, and mental discipline.

Wisdom is preparatory role, provides the sense of direction with its conceptual understanding of reality (Bodhi, 1999). It is designed to awaken the faculty of penetrative understanding to see things as they really are. At a later stage, when the mind has been refined by training in moral discipline and concentration, and with the gradual arising of right knowledge, it will arrive at a superior right view and right intention (Bodhi, 1999).

Ethical Conduct is used primarily to facilitate mental purification. For the mind to be unified in concentration, it is necessary to refrain from unwholesome deeds of body and speech to prevent the faculties of bodily action and speech from becoming tools of the defilements.

Mental discipline is achieved through training in the higher consciousness, which brings the calm and collectedness needed to develop true wisdom by direct experience. Development in mental discipline is cutting through

delusion. Many schools of Buddhism encourage seekers to meditate to achieve clarity and focus of mind through right effort, right mindfulness, and right concentration.

Theory of Moral Development

Theory of moral development has been developed by many of psychologists, sociologists and philosophers more than 200 hundred years ago. The groundwork of morals was started by Immanuel Kant, then Jean Piaget studied moral development in children and Lawrence Kohlberg developed it by using Piaget's theme as a main work. According to Kohlberg's work, lead to the theory of the different moral development in gender, developed by Carol Gilligan, and domain theory by Elliot Turiel. Furthermore, there is a theory of moral reasoning tree was developed by Thai psychologist. The consequent and development of moral theories were defined as the following;

1. Foundation of Moral Development Theory in 1785, Immanuel Kant released the book, the Groundwork of the Metaphysics of Morals, and offers categorization basic ethical obligations. His work started as beginning stages of the morality's study. Kant suggested that moral philosophy should also characterize and explain the demands that morality makes on human psychology and forms of human social interaction and in his later work. The Critique of Practical Reason, said that highest good for humanity is complete moral virtue together with complete happiness, the former being the condition of our deserving the latter (Stanford, 2003).

Beyond Kant (1921), proposed that moral development is the process that occurs from humans' interactions with the environment. Dewey believed that neither traditional moral norms nor traditional philosophical ethics were up to the task of coping with the problems raised by the dramatic transformations According to Dewey moral development and cognitive development are the primary goals of education (Goodwin, 2007).

2. Piaget's Stage of Cognitive Moral Development

Jean Piaget, the Swiss theorist, was the first psychologist to make a systematic study of cognitive moral development (McLeod, 2009). The conceptual and analytical tools for assessing how people go about developing moral reasoning capacity are grounded in philosophy and cognitive developmental psychology (Elm and Nichols, 1993). In 1932, Jean Piaget laid the groundwork for cognitive moral development (CMD) theory in his seminal study of moral development in children (Trevino, 1992). Piaget believed both maturation and environment were essential to moral development, and he found a theory of cognitive child development, and his work became directly relevant to contemporary theories of moral development. In the early portions of his work, he focused specifically on the moral lives of children, studying the way children played games in order to learn more about children's beliefs about right and wrong (Piaget, 1965). Piaget believed that observing children playing games and querying them about the rules provided a realistic "lab on life" for understanding how morality principles develop (Fleming, 2006). Piaget used 2 techniques to collect the data from children, firstly, a practical technique of feigned naivety, he pretended to ignore the rule of games and asked the children to explain it to him to observe the different understanding related the different ages of the children.

A second technique, relate to a short story or scenario that described some form of misbehavior by a child or by an adult, he interviewed children regarding acts such as stealing and lying. For example, the young child hears about one boy who broke 15 cups trying to help his mother and another boy who broke only one cup trying to steal cookies, the young child thinks that the first boy did worse. The child primary considers the amount of damage, whereas the older child is more likely to judge wrongness in terms of the motives underlying the act (Piaget, 1932)

From the children's understanding of rules, Piaget indicated that there are 4 stages from the child's development of moral understanding of rules; sensorimotor, preoperational thought, concrete-operational, and formal-operational based on his observation can conclude that;

2.1 Sensorimotor in the first stage, sensorimotor, (children under 2 years), in this stage children begin to react to stimuli, move toward objects and begin early forms of communication. Children in this stage can talk only of motor rules and not of truly collective rules (Piaget, 1932)

2.2 Preoperational Thought in the second stage, preoperational thought (about ages 2 to 7 years), in this stage children do not understand rules very well, or they make them up as they familiar with. Children at the preoperational stage seem to have “collective monologues” rather than true dialogs (Fleming, 2006)

2.3 Concrete-operational in the third stage, concrete-operational (about ages 7-11 years) are middle two stages which children begin to think on their own, they learns and understands both cooperative and competitive behavior but the understanding of rules still difference.

2.4 Formal-operational in the fourth stage, formal-operational (about ages 11 -12), children begin to think more abstractly and even hypothetically, cooperation is more earnest and the child comes to understand rules in a more legalistic fashion (Fleming, 2006). Further information was shown in the table 2.1 below.

Table 2.1 Stage of cognitive development

Stage	Characterized by
Sensori-motor (birth – 2 years)	Differentiates self from objects Recognizes self as agent of action and begins to act intentionally: e.g. pulls a string to set mobile in motion or shakes a rattle to make a noise Achieves object permanence: realizes that things continue to exist even when no longer present to the sense

Table 2.1 (Continued)

Stage	Characterized by
Pre-operational (2-7 years)	Learns to use language and to represent objects by images and words Thinking is still egocentric: has difficulty taking the viewpoint of others. Classifies objects by a single feature: e.g. groups together all the red blocks regardless of shape or all the square blocks regardless of color
Concrete operational (7-11 years)	Can think logically about objects and events Achieves conservation of number (age 6), mass (age 7), and weight (age 9) Classifies objects according to several features and can order them in series along a single dimension such as size.
Formal operational (11 years – up)	Can think logically about abstract propositions and test hypotheses systematically Becomes concerned with the hypothetical, the future, and ideological problems

Source: Atherton (2011)

From his findings, in terms of moral judgment, Piaget found that children younger than 10 or 11 years and older children consider moral dilemma in different ways. Crain (1985) defined that younger children regard rules as fixed and absolute while the older child's view is more relativistic. It can divide into 2 difference stages; heteronomous stage and autonomous stage as follows.

Heteronomous Stage, Piaget concluded that children begin in a "heteronomous" stage of moral reasoning, according to Piaget's work heteronomous morality (younger children) was defined as thinking of young children is characterized by egocentrism, a strict adherence to rules and duties, as well as obedience to authority. Young children concerned about the outcomes of actions

rather than the intentions of the person doing the act. Punishment expected to serve with acts of wrong-doing. They believed that rule cannot be changed because it was judge by adults or by god. And their relative social relationship is the important factor to moral thinking in young children.

Autonomous Stage, then developed into an "autonomous" stage of moral reasoning, autonomous morality (older children), this stage children's morality was developed, ability to think was better, characterized by the ability to consider rules critically, and selectively apply these rules based on a goal of mutual respect and cooperation. They understand that rule can change if everyone agrees. Crain (1985) said rules are not sacred and absolute but are devised which humans use to get along cooperatively. What are right needs to be based on solutions that meet the requirements of fair reciprocity? Fairness is more compelling and more consistent behavior than heteronomous orientation. However, this stage depends on personal's intellectual development and social experience.

3. Kohlberg's Framework and Moral Reasoning Kohlberg (1983), a professor in the Psychology Department at the University of Chicago and at the Graduate School of Education at Harvard University, defined that the strict Piagetian stages construction may need to be abandoned in the study of adult development. He studied moral judgment of children from Piaget's work and focused more on moral development then researched children and young adults, specifically American boys aged 10 to 16.

Over 20 years, his theory of cognitive moral development (Kohlberg, 1969) emphasized the cognitive basis of moral judgment and its relationship to moral action by presenting children and young adults with hypothetical moral dilemmas and then asking them to judge what was right and wrong and to explain their justifications. For example, children were asked if Heinz had a right to steal the drug, if he was violating the druggist's rights (W.C. Crain). Kohlberg was not concerned with whether the children decided that certain actions were right or wrong, but with their reasoning - at

how they arrived at their conclusions (Fleming, 2006). This showed that how people thought was related to what they did (Trevino, 1992).

Kohlberg's core sample was comprised of 72 boys, from both middle - and lower - class families in Chicago. They were ages 10, 13, and 16. The basic interview consists of a series of dilemmas such as the following;

Heinz Steals the Drug;

. . . In Europe, a woman was near death from a special kind of cancer. There was one drug that the doctors thought might save her. It was a form of radium that a druggist in the same town had recently discovered. The drug was expensive to make, but the druggist was charging ten times what the drug cost him to make. He paid \$200 for the radium and charged \$2,000 for a small dose of the drug. The sick woman's husband, Heinz, went to everyone he knew to borrow the money, but he could only get together about \$ 1,000 which is half of what it cost. He told the druggist that his wife was dying and asked him to sell it cheaper or let him pay later. But the druggist said: "No, I discovered the drug and I'm going to make money from it." So Heinz got desperate and broke into the man's store to steal the drug-for his wife. Should the husband have done that? (Kohlberg, 1963). . .

There were 5 hypotheses from Kohlberg's theory;

1. The structure of moral reasoning development was based on factor of ideas and moral development.

2. The basic drive for morals was the common motivation for accepting ability, self-respect or knowing oneself rather than responding what was physically wanted and reducing anxieties or fears (Khamhom, 2005).

3. Principle approaches in developing moral was internationalized in any culture because moral could be with every society which consist of social contact, social interaction, role-plays and social conflict.

4. The moral principles were formed from social experiences rather than absorbing different regulations from external source. The development of each stage was based on interaction between individual and others.

5. The influenced environments effect to moral development could be general quality. It was common and the opportunity that children would be driven by cognition and by societies during their development span more than experience encountered with parents or from disciplinary training, punishment and rewarding.

3.1 Kohlberg's Six Stages of Moral Development Kohlberg decided to establish a new theory of moral development, reflecting many of the ideas presented in systemic moral philosophies, as well as the psychological and philosophical belief of John Dewey, Jean Piaget, and Immanuel Kant (Tapp and Kohlberg, 1971). Kohlberg's six stages of moral development are grouped into three levels (Elm and Nichols, 1993) which is Pre Conventional, Conventional and Post Convention. The theory helps people understand behavior but not to predict the behavior as be shown in the table 2.2.

Table 2.2 The Kohlberg's six moral stages

Level and stage	What is right	Reasons for doing right	Social perspective
Level 1 Pre-Conventional			
Stage 1	To avoid breaking	Avoidance of	Egocentric
Heteronomous	rules backed by	punishment, and the	point of view.
Morality	punishment, obedience	superior power of	
	for its own sake, and	authorities	

Table 2.2 (Continued)

Level and stage	What is right	Reasons for doing right	Social perspective
	avoiding physical damage to persons and property.		
Stage 2 Individualism, Instrumental Purpose, and Exchange	Following rules only when they serve one's immediate interests or the acknowledged interests of others (a "fair" exchange of favors)	To serve one's own needs or interests in a world where you have to recognize that other people have their own interests, too.	Concrete individualistic perspective
Level 2 Conventional			
Stage 3 Mutual Interpersonal Expectations, Relationships, and Interpersonal Conformity	Live up to what is expected by others (especially expectations of "close" others)	The need to be a good person in your own eyes and those of others. Desire to maintain rules and authority, which support stereotypical good behavior.	Perspective of the individual in relationship with other individuals.
Stage 4 Social System and Conscience	Follow rules and laws of society (social, legal, and religious systems) in order to maintain the welfare of society (common good)	To keep the institution going as a whole, to avoid the breakdown of the system.	Differentiates societal point of view from interpersonal agreement or motives.

Table 2.2 (Continued)

Level and stage	What is right	Reasons for doing right	Social perspective
Level 3 Post-Conventional			
Stage 5 Social Contract or Utility and Individual Rights	Consider the relativism of personal views, but still emphasize rules and law.	A sense of obligation to law due to one's social contract to make and abide by laws for the welfare of all and for the protection of all people's rights.	Prior-to-society perspective
Stage 6 Universal Ethical Principles	Act in accordance with one's self-chosen ethical principles of justice and right (perspective of individual recognizing the nature of morality)	The belief as a rational person in the validity of universal moral principles, and a sense of personal commitment to them.	Perspective of a moral point of view.

Source: Kohlberg (1976)

Pre-Conventional Level, at the basic level of morality is the pre-conventional level, where right and wrong are based on one's notion of pleasure and pain – punishments, rewards, and exchange of favors. Morality defines “good” in terms of raw power and self-interest. This level was separated into 2 stages – Obedience and Punishment orientation, and Self-interest orientation.

Stage 1: Obedience and punishment, Piaget's heteronomy inspired Kohlberg to characterize stage 1 of his moral judgment. Right and wrong were determined by what helps one avoid punishment. Morality is under external control here, children follow the idea of what people said and this is the stage where one's mommy and daddy thank him or her for doing right. Furthermore, right and wrong are determined by what will help children avoid bad circumstances.

To the Heinz dilemma, the child typically says that Heinz was wrong to steal the drug because it is against the law, or it is bad to steal, as if this were all there were to it. When asked to elaborate, the child usually responds in terms of the consequences involved, explaining that stealing is bad because you will get punished (Kohlberg, 1958). On the other hand, some children might say Heinz can steal it because he asked first and it is not like he stole something big; he will not get punished (Rest, 1973). Heinz should steal the drug, otherwise, he could get in trouble with his wife and family as to be shown in table 2.3. This stage concern what authorities permit and punish.

Stage 2: Self-interest orientation, right and wrong are about need, efficiency, and "you scratch my back, and I will scratch yours". Moral reasoning is based on what gives you the greatest rewards, and one's actions are determined by a desire to gain. Thus, morality is under external control. If you good, mommy and daddy will give you cookies, so your behavior is the way to gain some source of reward.

To the Heinz story, subjects often say that Heinz was right to steal the drug because the druggist was unwilling to make a fair deal; he was trying to rip Heinz off, or they might say that he should steal for his wife because she might return the favor someday (Gibbs et al., 1983). Children in this stage may say Heinz might steal the drug because maybe they had children and he might need someone at home to look after them. But maybe he should not steal it because they might put him in prison for more years than he could stand (Kalsoom, 2012). A boy said that Heinz

might steal the drug if he wanted his wife to live, but that he does not have to if he wants to marry someone younger and better-looking (Kohlberg, 1963)

It might have noticed that children at both stages 1 and 2 talk about punishment. However, they perceive it differently, at stage 1 punishment is tied up in the child's mind with wrongness; punishment proves that disobedience is wrong. The reason for doing right is avoidance of punishment and the superior power of authorities. At stage 2, in contrast, punishment is simply a risk that one naturally wants to avoid. Reason for doing right is serving one's own need or interests in a world where you have to recognize that other people have their own interests, too.

Conventional Level, the second level of morality is the conventional level at which right and wrong is based on expectation of family, friends, and the rules of society. Morality recognizes the interest of others and the legitimacy of authority and law. This level was developed into 2 stages – good boy, nice girl orientation, and law and order orientation;

Stage 3: Good boy, nice girl orientation, or interpersonal conformity, right and wrong are based on getting the approval of others. Social conformity is important at this stage. Right and wrong are based on peer approval and by having someone else. Morality is still under external control, and people behave in such a way as to get the approval of others, especially an outside source. W.C. Crain, 1985, children in this stage believes that people should live up to the expectation of the family and community and behave in goods way. Good behavior means having good motives and interpersonal feelings such as love, empathy, trust, and concern for others. Motives and intentions also become important at this stage (Trevino, 1992).

To the Heinz story, it was typical argue that it was right to steal the drug because he was a good man for wanting to save her, and his intentions were good, that of saving the life of someone he loves. Even if Heinz does not love his wife, these subjects often say, he should steal the drug because I do not think any husband should sit back and watch his wife die (Gibbs et al., 1983, Kohlberg, 1958).

Stage 4: Authority and social order maintain orientation, moral judgments consider the rules and laws of social, legal, or religious systems that are designed to promote the common good (Trevino, 1992). Right and wrong are determined by the law, which proclaims that these are the rules, and therefore, they are right. Morality here is still externally dependent because some rules are the ultimate authority. Right and wrong are based on what the law says. In Stage 4, subjects make moral decisions from the perspective of society as a whole, and they think from a full-fledged member-of-society perspective (Gibbs et al., 1983).

To the Heinz story, many subjects say they understand that Heinz's motives were good, but they cannot forgive 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 could not function. In stage 4, subjects make moral decisions from the perspective of society as a whole, they think from a full-fledged member of society perspective (Gibbs et al., 1983).

According to the table 2.2, the different of these 2 stages is in stage 3 social perspective of the individual in relationship with other individuals while in stage 4 it is differentiates social point of view from interpersonal agreement or motives. And reason for doing right in stage 3 is the need to be a good person in your own eyes and those of others. People desire to maintain rules and authority which supported stereotypical good behavior. The reason for doing right in stage 4 is keeping the institution going as a whole, and avoiding the breakdown of the system.

Post-Conventional Level, at the highest level of morality is the post-conventional level, where individuals have gone beyond identification with others' expectations, rules, and laws (Trevino, 1992). Morality emphasizes autonomous ethical thinking and ultimately focuses on principles of justice. The focus is on what is right for all, affected by adherence to universal ethics principles appealing to logical comprehensiveness, universality, and consistency. This level is divided into 2 stages – social contract legalistic orientation, and universal ethical principal orientation.

Stage 5: Social contract legalistic orientation, at this stage, right and wrong are determined democratically. They are matters of personal values and opinion based on universal values and rights that any person would want to incorporate into a moral society. People begin to think about society in a very theoretical way, stepping back from their own society and considering the rights and values that a society ought to uphold (W.C. Crain, 1985). The validity of existing laws and social systems can be evaluated in the light of these human rights and values. J.S. Fleming (2005) said the understanding is that laws, rules, and regulations are created for the mutual benefit of all citizens. This can be done because even though laws and rules guarantee the rights of the individual and society, individual rights at times transcend laws and rules if the laws and rules seem destructive (Daniels, 1984). People try to determine logically what a society ought to be like (Gibbs et al., 1983).

To the Heinz story, people are making more of an independent effort to think out what any society ought to value. Money or any property has less value than any life so Heinz should save his wife or other life. People often reason, for example, that property has little meaning without life. They are trying to determine logically what a society ought to be like (Gibbs et al., 1983).

Stage 6: Universal ethical principal orientation, stage of a consideration of applying universal ethical principles in a consistent manner (Weber, 2010), right and wrong determine behavior, and action is determined by universal truth. Right and wrong are not determined by rules and laws, but by individual reflection on what is proper behavior (Fleming, 2005). Right action is determined by one's conscience in accordance with a set of universal principles or virtues regardless of the consequences. Some values and rights must be held regardless of what others think. Kohlberg believed that a few people can reach this stage but some people did; Mohandas Gandhi and Martin Luther King Jr.

To the Heinz story, to do this in an impartial manner, people can assume a veil of ignorance (Rawls, 1971), 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 would not 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 (Crain, 1985). As be shown the table 2.3.

At stages 5 and 6 people more concerned with principles and values for a good society. The reason for doing right in stage 5 is a sense of obligation to law due to one's social contract to make and abide by laws for the welfare of all and for the protection of all people's rights whereas in stage 6 the belief as a rational person in the validity of universal moral principles, and a sense of personal commitment to them.

Table 2.3 Examples of some possible responses to Heinz's dilemma

Level	Stage	Responses
I	1: Pro	Heinz should steal the drug: He could get in trouble with his wife and family otherwise.
I	1: Con	Heinz should not steal the drug: He could go to prison
I	2: Pro	Heinz should steal the drug: He will be happy when his wife is cured she can again be there for him.
I	2: Con	Heinz should not steal the drug: the druggist deserves to be rewarded for his efforts in developing the drug.
II	3: Pro	Heinz should steal the drug: Heinz's wife and family will recognize that he did the right thing by them.
II	3: Con	Heinz should not steal the drug: People will think him a thief.
II	4: Pro	Heinz should steal the drug: He must do what's right for his wife, but he must also accept his punishment.
II	4: Con	Heinz should not steal the drug: Stealing is wrong, no matter the circumstance.
III	5: Pro	Heinz should steal the drug: His wife's need out weights the druggist's the law should be lenient with him, or even changed.
III	5: Con	Heinz should not steal the drug: Although druggist is unethical, he nonetheless is legally entitled to compensation.
III	6: Pro	Heinz should steal the drug: Saving his wife is morally a better choice than obeying the law because life itself is sacred.

Source: Fleming (2006)

Moreover, Kohlberg believed that children always go from stage 1 to stage 2 to stage 3, they will not skip stages but not all children and reach the highest stages. Crain (1985) indicated that stage 1 and stage 2 are primarily found at the youngest age, whereas the higher stages become more prevalent as age increases. Obviously, Kohlberg concerned on age and moral development. Kohlberg also clarified that his stage sequence will be the same in different cultures; he and his colleague interviewed children and adults in many places including Mexico, Taiwan, Turkey, Israel, the Yucatan, Kenya, the Bahamas, and India. Kohlberg indicated that cultural factors do stimulate in thinking process but not directly effect to child's moral thought.

3.2 Kohlberg's Theory and Business Dilemma Lawrence Kohlberg's theory on the development of morality has been widely influential in psychology, feminist studies and even in business ethics. Kohlberg's theories can help business owners and managers understand how their employees and other key stakeholders interact with the organization and its leadership at various stages of growth. Apart from, brief examples of some possible responses to Kohlberg's "Heinz" dilemma for each stage in the table 2.3 Kohlberg's moral reasoning theory can apply into the business context as the following;

Stage 1; businesspeople make a decision by trying to avoid punishment. It might say that the first priority to consider for any action in business context must be away from mistake and because mistake lead to punishment by customer, law or other stakeholders for example cancelling the order, get caught, be in jail, etc.

Stage 2; profit is very important in this stage, businesspeople will do bad or good thing up to what will they gain from each situations. In some cases can referred to other benefits not only income or money, such as long term relationship, remains customer, etc.

Stage 3; in this stage, businesspeople think of others feeling first, especially from family, friend, relation or colleague and want to be a good person in others' aspect. Every decision they made will not affect to their reputation.

Stage 4; right or wrong and should do or do not based on what law said. Businesspeople will make a decision under the rule of society and important to obey laws, dictums, and social conventions because of their importance in maintaining a functioning society, considered it as a duty to do so. For example businesspeople will try by all means to keep their company if it not ruins the law.

Stage 5; in this stage businesspeople will consider anything or any situation over themselves, over law and others' respect. Otherwise, think logically and thinking of others' right.

Stage 6; the most important thing in this stage based on universal principle, not only self-consideration or close friends' view. The right thing to do may over the rule of law but not over ethic of each society. Some reaction may against to the law but it can save others' life such as a manager choose to product stolen formula medicine because they think these kind of medicines can help mankind in the future, saving lives are always important than anything else.

Despite the fact that Kohlberg's theory is widely used, there are many critics. As Gilligan (1982) and Snell (1996) said, this model is exclusively preoccupied at higher stages with justice-based ethical reasoning and excludes or underrates some equally important values such as warmth, love, and care.

4. Morality of Caring Carol Gilligan, an American feminist, ethicist, and psychologist, received doctoral degree in Social Psychology from Harvard University and teaching at Harvard since 1967. She referred to Kohlberg's conclusion that boys on average reached higher level of moral development than girls. Gilligan not agree with Kohlberg's conclusion and claimed that Kohlberg's work based on boys also studied mostly on boys. And Gilligan also claim that incomparable the

conception of moral understanding in boys and girls are differences so it was incomparable in the same standard.

Gilligan (1977) conducted extensive interviews 29 females about their impending decision on whether to abort their pregnancy including asking them how they were feeling on it. Gilligan (1977) said woman often expressed a perceived obligation to be caring and felt a responsibility to discern and alleviate the real and recognizable trouble of this world. The finding showed that women have different psychological tendencies compared with men. Agreed with J.S. Fleming, that perhaps the real truth is that some boys and men do embrace a morality of care and concern; and likewise, some woman and girls are more logical and less sociable in their worldviews. It was defined that experiment of men and women are also not relevant to each other.

In Kohlberg's mode holds to a hierarchy of moral reasoning based upon upholding ideals of "justice" and a sense of right and wrong. In contrast, Gilligan's hierarchical model states that woman advance along a "care" based model that involves helping others while also meeting one's own needs. Concluded that, in the male approach, morality is individuals have certain basic rights, and that you have to respect the rights of others, morality imposes restrictions on what you can do, whereas in the female approach, morality is that people have responsibilities towards others. So morality is an imperative to care for others, saying that male morality has a "justice orientation", and that female morality has a "responsibility orientation".

Gilligan released a book "In a different Voice" in 1982. Gilligan concluded that woman's experience and development are quite different from those of men, centering on attachment and intimacy rather than on separation and autonomy same as Kohlberg's model (Norman, Murphy, Gilligan and Vasudev, 1982). Gilligan created a moral reasoning model for woman with 3 stages like Kohlberg as be shown in the table 2.4 Gilligan's Stage of the Ethic of Care; Preconventional stage, Conventional stage and Postconventional stage. For Gilligan, the transitions between the stages are fueled by changes in the sense of self rather than in changes in cognitive capability

(St. Olaf College, 2013). And the model was developed from Freud, Kohlberg and Piaget.

Preconventional Stage in the Preconventional stage, it was focused on individual survival, woman only cares for themselves in order to ensure survival and described as the individual moving from selfish to responsible. Right and wrong are based on what is best for individual selfish. For example a woman may divorce her loving husband because she feels it is the right thing to do for her own happiness (Heather Renee Friederich, 2010). She has no thought for the welfare of those around her but simply must have her own needs met.

Conventional Stage in the Conventional stage, or the goodness of self-sacrifice, or ethics of care, the responsibility of caring for others and caring for self are faced, the individual finds a place within the given structure of society. Morality is based on trying to protect people who cannot help, more care for other people. Gilligan said this is shown in the role of mother and wife. Sometimes situation carried on to ignoring needs of self. Woman in this stage change their self-image and transition to ethical thinking. For woman, her mind is no longer focused on simply surviving or getting things for herself, but on caring for those in her circle of family and friends.

Postconventional Stage in the Postconventional stage, or the responsibility for consequences of choice, taking responsibility of choices they made. In this stage, the woman finds truth in the understanding of herself and a realization of the consequences of her actions, women attempt to balance their own needs and others, especially if there happened to be a chance to involve someone getting hurt. In a *Difference Voice*, 1982 p.90, Gilligan said women learn to include self and other in the compass of care and at the same time, to accept responsibility for decisions. For example, a woman who loves her job may work part-time, in order to provide the love and attention her children need (Heather Renee Friederich, 2010). Instead of only thinking about what is good for others before acting, she also considers the effect that

action will have on herself. She strives to do things that are in the best interest of everyone, herself included. The upper details can concluded as in the table 2.4 below.

Table 2.4 Gilligan's stage of the ethic of care

Gilligan's Stages of the Ethic of Care		
Approximate Age Range	Stage	Goal
not listed	Preconventional	Goal is individual survival
Transition is from selfishness to responsibility to others		
not listed	Conventional	Self-sacrifice is goodness
Transition is from goodness to truth that she is a person too		
maybe never	Postconventional	Principle of nonviolence: do not hurt others or self

Source: St. Stolaf Colleague (2013)

5. Domain Theory: Distinguishing Morality and Convention Elliot Turiel is an American psychologist and Chancellor's Professor at the Graduate School of Education at the University of California, Berkeley. Turiel interested in Adolescence Cognitive Development, Moral and Ethical Studies, and Social and Emotional Development. He teaches courses on human development and its relation to education. Turiel completed his PhD in Psychology from Yale University and was a student of Lawrence Kohlberg who had a strong influence on his work.

Elliot Turiel developed domain theory influenced by Kohlberg's model which morality is viewed as a series of hierarchical stages, while moral domain theory proposes that moral reasoning is distinct from other forms of social knowledge, such as societal and psychological knowledge (Killen, 2008). Turiel's research, suggested that social judgments are ordered, systematic, subtly discriminative, and related to behavior. His theory of the ways in which children generate social knowledge through their social experiences will be of interest to a wide range of researchers and students

in child development and education (Turiel, 1983). Nancy J. Cobb (2013), explained that social domain theory assumes that children actively construct ways of understanding their world, recognizes the contribution of cognitive development to moral understanding, and stresses the importance of peer interactions to moral development.

Moral domain theory has proposed that individuals acquire moral concepts about fairness, others' welfare, and rights beginning in early childhood, and that this knowledge develops during childhood and adolescence. As opposed to Kohlberg's stages of moral development, the Domain theory presented two issues about morality and social convention. It asserts that morality happens when a child stops doing bad things to others, such as hitting, punching, or pinching, so that others would not get hurt. However, social convention is when a child stops doing bad things because the rule says so. If there is no rule, he would not do the same thing and perceive hitting as fine and acceptable. Rudy Garns (2012) said for Turiel, moral rules are related to "justice, rights, and welfare pertaining to how people ought to relate to each other." Turiel also distinguished between moral rules, ones we follow because they have effects on others, and conventions rules we follow because they make society run more smoothly. Turiel (1983) indicated that Children begin to draw the distinction as they try to make sense of different social encounters—they don't see all rules the same as Kohlberg and Piaget thought. Domain theory from Turiel's model showed that morality and social convention are separate rather than the same entity.

Referred to an example from Murray (2008) of the distinction between morality and convention from an interview with 4 year-old girl whether is it wrong to hit someone if there is no punishment and whether the act was wrong if there was no rule about it.

. . . Moral issue: Did you see what happened? Yes. They were playing and John hit him too hard. Is that something you are supposed to do or not supposed to do? Not so hard to hurt. Is there a rule about that? Yes. What is the rule? You're not to hit hard. What if there were no rules about hitting

hard, would it be all right to do then? No. Why not? He could get hurt and start to cry. . .

Conventional issue: Did you see what just happened? Yes. They were noisy. Is that something you are supposed to or not supposed to do? Not do. Is there a rule about that? Yes. We have to be quiet. What if there were no rules, would it be all right to do then? Yes. Why? Because there is no rule.

6. Moral Reasoning Tree Duangduen Bhanthumnavin, the first Thai social psychologist and 30 years' experience of research on psychological analysis of various types of behaviors. She created the theory of Psychological Theory of Moral and Work Behavior (Figure 2.1) or theory of moral tree (Duangduen Bhanthumnavin and Duchduen Bhanthumnavin, 2004).

The moral tree theory was developed from the ground work of Kohlberg's moral development. This work tried to figure out the reasoning of Thai people to do the good thing and bad thing. This study was desired to collect the cause of moral behavior from more than 30 types of questionnaire circulated all around Thailand included Bangkok and provincial; in difference criteria of career such as students, government officers, teachers, businessmen, agriculturist, laborer, etc., ages between 6 to 60 years old. As a result, it was found that there are 8 differences variable related to moral behavior. And Bhanthumnavin expressed moral tree model as a foundation of mind and component of moral behavior. It comprised 3 components; blossom and fruit, root, and trunk;

6.1 Blossom and Fruit Blossom and fruit were defined as a good behavior of Thai people or good citizens who behalf of good behavior, rejected bad action and this is a good example for country development for example; 1) Behavior of responsibilities to oneself, family, duty and social, 2) Behavior in career's work, 3) Behavior of self-development, country-development, and 4) Good behavior of being good person combined with ethical and morality.

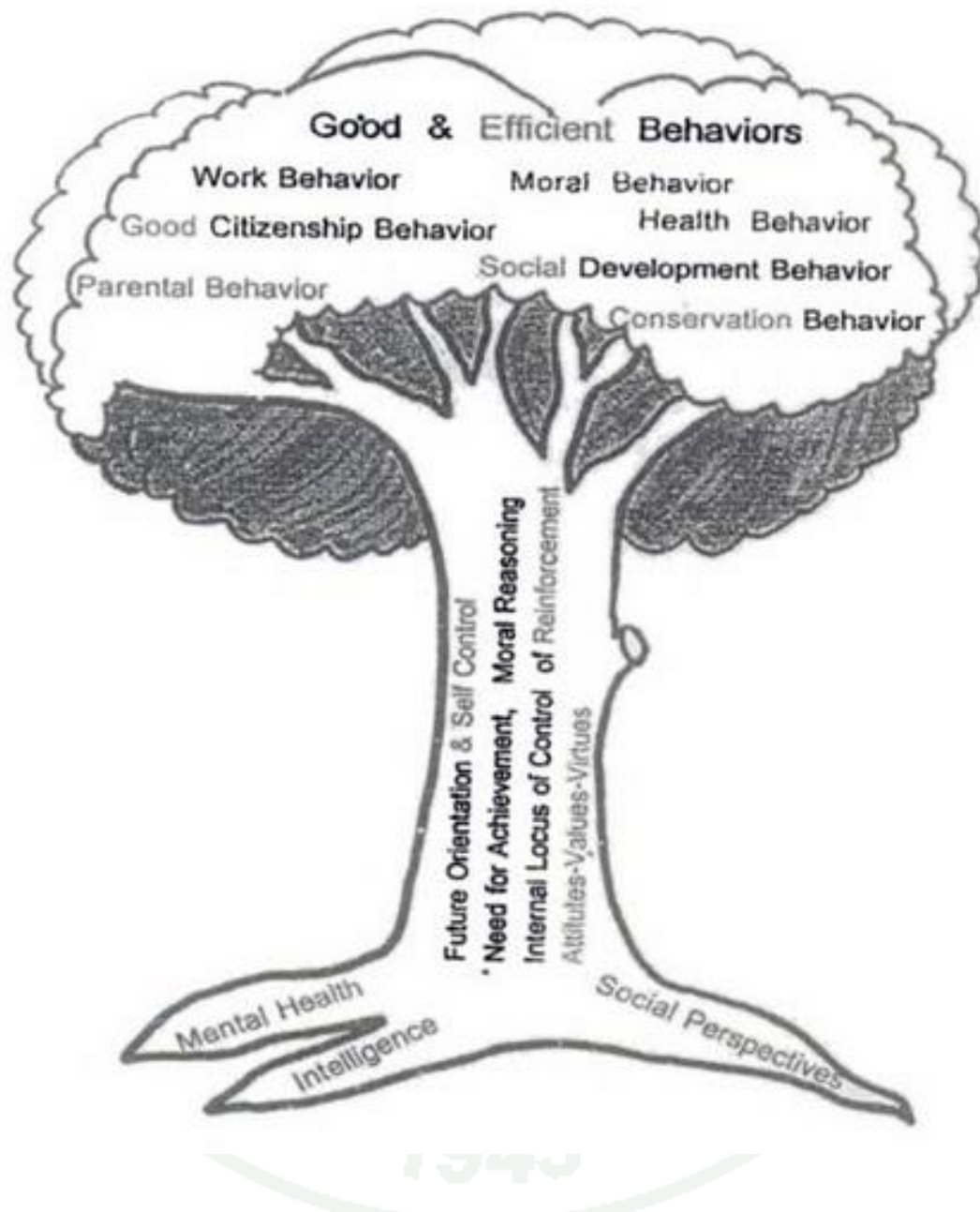


Figure 2.1 Psychological theory of moral and work behavior

6.2 Trunk was defined as the strongest part of the moral tree and it was compared to mental character comprised of 5 parts as following; 1) Moral reasoning or a concern for others, common good and universal principles rather than self-interest (Taweewal, 2005), 2) Future meditation and self-control, 3) Belief in power in themselves, 4) Need for achievement, and 5) Attitudes, virtues and values related to each behavior.

6.3 Root was defined as an experience of life which is significant to the tree, consisted of 3 important parts; 1) Intelligence, 2) Social experience, and 3) Psychological health. All components are foundation of being a good person and they are all important. If a person lacks one of these factors, it is unlikely that they will develop to be good and able (Taweewal, 2005). All referred components useful to develop mankind to be a good and smart people so, it needed to be concerned.

According to the mentioned theory, contributed to 8 kinds of Thai's good behavior (cited from Duangduen Bhanthumnavin, 1988); 1) Thinking of public benefits more than self-centered or relationship (high moral reasoning), 2) Capacity in long-term prediction and controllable yourself, 3) Belief on behalf of as you sows, so you reap, 4) Diligent and overcome difficulties to achieve the goal, 5) Satisfy and thinking of goodness, descry harmful of badness, 6) Intelligence, understanding and consider in abstract's level, 7) High social-experience and be considerate, and 8) Good mental health, less nervous.

Theory of moral tree clarified the direction of moral development which related to other component such as intelligence, mental health, attitude, inspiration, self-confidence, etc. and the most importance is moral reasoning. And moral reasoning is an important mental character, effect to the decision making in doing good or bad things.

Measurement of Cognitive Moral Development

As mentioned earlier that theorist had studied about human's moral more than a hundred-year ago, there are many measure instruments were developed to appropriated measurement in different theorist and in this part will refer to 2 most used related to the theory as in consequence; Moral Judgment Interview (MJ) and Defining Issues Test (DIT) as the following;

1. Moral Judgment Interview the Moral Judgment Interview (MJ) was developed by Kohlberg and his associates (Colby and Kohlberg, 1987) to measure the moral reasoning stage of children, and was first used in 1969. It consists of open-ended questions and requires the researcher to present three to six moral dilemmas while conducting a face-to-face interview with the subject (Weber and McGiven, 2010). This instrument is designed to elicit a subject's own construction of moral reasoning through their moral frame of reference or assumptions of right and wrong and the way these beliefs and assumption are used to justify moral decisions (Crain, 1985) The Association of American Colleges and Universities claims the following:

... MJ is a structured interview measurement that provides an assessment of subjects' development in Stages 1 through 5 of Kohlberg's moral reasoning scheme. Utilizing an interview format, the MJ is a qualitative, production style instrument. Three parallel forms of the MJ are in use, and each has three hypothetical moral dilemmas with standardized probes for clarifying subjects' reasoning. Among these is the oft-cited "Heinz Dilemma." in this hypothetical situation, a man whose wife is dying of cancer must decide if he will steal a drug from a chemist who—simply because he wants to make money—is charging more than the man can pay. "Standard Issue Scoring" of the MJ involves categorizing subjects' responses first by two standard issue categories for each dilemma (for the Heinz Dilemma, preservation of life or upholding the law), then by modal elements (upholding normative order), and value elements (egoistic consequences, utilitarian consequences, or fairness), and then by norms (life, property, truth, punishment, and so forth). A

comprehensive scoring manual is used to generate a global stage score on Kohlberg's model for interviewees that can indicate mixed stage positioning in addition to pure stages. . .

There is a limitation to using MJI; Rest (1979) found that it was difficult to accurately link people's verbal moral reasoning with the various-stage development criteria (Rudd, Mullane, and Stoll, 2010). Moreover, MJI used long-term interviewing to collect data from the samples, the sample of MJI questionnaire as be shown in the appendix A. For an insufficiency experiment, the interviewer cannot use this instrument (Muntavilak, 1997).

2. Defining Issues Test the Defining Issues Test (DIT) is a self-administered questionnaire. Developed by Rest (1979), this DIT is based on Kohlberg's six stages and presents hypothetical ethical dilemmas that are similar to those developed by Kohlberg in his original MJI (1969). The DIT provides a useful contribution to the understanding of an individual's moral reasoning abilities based on dilemmas derived from social issues (Dellaportas, J. Cooper and Leung, 2012). If compared to MJI, DIT is the most widely-used assessment technique for studying moral judgment (Gibbs and Widaman, 1982) because it is composed of multiple choice questions and can be completed within 30 - 45 minutes. The Association of American Colleges and Universities claims the following:

. . .The Defining Issues Test (DIT) is a paper-and-pencil, recognition-type test based on Kohlberg's model of moral reasoning. Perhaps the most common measure of moral development, the DIT has been used in well over 500 studies. The basic premise of the DIT is to present enough information regarding a moral dilemma to activate subjects' existing moral schemas, which in turn should guide subjects to respond consistently on the test, and thereby reveal their levels of moral reasoning. The DIT includes six moral dilemmas, including the Heinz Dilemma. The basic structure of the DIT is to present each moral dilemma and then ask subjects to indicate which of the two actions or resolutions to the dilemma they endorse. Next, the DIT presents twelve stage-

prototypic statements for each dilemma and asks subjects to rank each statement—in terms of importance to their decision—on a five-item Likert scale. Finally, subjects rank the statement that is most important to their thinking, as well as second, third, and fourth in importance. Although several indices were developed to report scores, the most widely used is the “P” index, which measures the percentage of principled moral reasoning. Recently, the DIT was revised and reformulated into the DIT-2. The DIT-2 features more modern social dilemmas, including a father stealing food for his starving family, a newspaper reporter exposing a favored political candidate’s criminal background, a school board holding a contentious or dangerous meeting, a doctor giving an overdose of painkillers to a suffering patient, and college students demonstrating against U.S. foreign policy. The format is the same as the DIT; however, a new “N2” index has been developed and is considered to be more powerful than the traditional “P” index. . .

The major difference between the DIT and Kohlberg’s MJI is that the DIT is a recognizably procedure, whereas Kohlberg’s methodology is a production procedure (Elm and Weber, 1994). The MJI is a production procedure because it utilizes in-depth interviews and requires expert judges that had to match the verbal statements given by the respondents to a scoring guide (Anonymous). The DIT has respondents read various ethical dilemmas and recognizes from a list of behavioral statements the desired action (Fraedrich, 1994). The DIT credits participants with more advanced thinking than does the Kohlberg test (Rest, 1986). Although the DIT is useful for measuring moral development in social settings, it might not adequately capture and individual’s moral judgment abilities in solving work-related problems (Weber, 1990; Trivino, 1992)

Moreover, DIT consists of six dilemmas, as follows: (1) Should Heinz steal a drug from an inventor in town to save his wife who is dying and needs the drug? (2) Should a man who escaped from prison but has since been leading an exemplary life be reported to authorities? (3) Should a student newspaper be stopped by a Principal of a high school when the newspaper stirs controversy in the community? (4) Should

a doctor give an overdose of pain-killer to a suffering patient? (5) Should a minority member be hired for a job when the community is biased? (6) Should students take over an administration building in protest of the Vietnam war? The online questionnaire of DIT was shown in office for the study of ethical development, the University of Alabama as appendix B.

The mentioned measurements above have been adapted for research designed for this study to understand the level of moral reasoning in business students; however, there was a limitation of time in order to consume and interpret data from MJI. Social dilemmas in DIT and DIT-2 were out of the scope of this research, which is reviewed below.

Related Research

The relevant factors affected to level of moral reasoning were explored to explain further details. The relationship between moral reasoning and gender, education level, major, GPA, religious affiliation, and household income were mentioned as follow;

Bar-Yam, Kohlberg, and Naame (1980) studied “Moral Reasoning of Students in Different Cultural, Social, and Educational Settings”. The objective of this study was to gain an understanding of the effects of different cultural and educational experiences on the moral development of children and youth. The sample group was about 115 adolescents representing different social classes, sexes, religious affiliations, and educational experience. The groups were urban middle-class and lower-class students; kibbutz born and Youth Aliyah (disadvantaged urban youth educated in the kibbutz); Moslem and Christian Arab students. Sex differences were studied separately to see whether there was a relationship between females' level of moral reasoning and their social status, educational expectations, and role-taking opportunities, which were clearly different in some of the cultural groups from which the samples were drawn. The sample was interviewed individually in Hebrew or Arabic language, Kohlberg’s moral dilemmas were used to determine levels of moral

reasoning, and the data analysis was done in terms of 6 moral stages. The Moral Maturity Score (MMS) was the sum of the percent usage of each stage weighted or multiplied by the ordinal value of that stage from 1 to 6, so the score may range from 100 to 600 (stage 1-6). The results indicated (1) the level of moral reasoning of kibbutz- born youth was higher than that of the other groups studied. (2) Middle-class and Youth Aliyah samples showed a higher level of moral reasoning than lower-class samples. Youth Aliyah students, who were educated in the kibbutz and whose origin was urban lower class, had a level of moral reasoning almost a full stage higher than the comparable lower-class students. (3) the Christian and Moslem Arab middle-class samples showed similar levels of moral reasoning to the Turkish middle-class, the Oriental Jewish lower-class, and the American lower working-class samples. (4) Moslem girls showed a lower level of moral reasoning than either the Moslem boys or the Christian Arab girls under study. (5) No significant differences in level of moral reasoning were found between males and females in the kibbutz sample.

Snodgrass and Behling (1996) studied “Differences in Moral Reasoning between College and University Business Majors and Non-Business Majors”. The objective of this study was to investigate whether choosing business as a major is a self-selecting process such that entering business majors differ in moral reasoning from other students in other disciplines. The population for this study consisted of undergraduate lower division students enrolled in day classes in Arts and Humanities, Social Sciences, Natural Sciences, or Business at two private colleges and one state university. The totally amount of population in this research is 9,900 students, of which approximately 2,095 were business study. The study was conducted using a short form of Rest’s Defining Issues Test (DIT) through a series of responses related to scenarios of ethical dilemmas. The 321 total respondents can sum up that there is no statistically significant difference in the moral reasoning level of business and non-business majors was found in the sample population.

Muntavijak (1997) studied “Factors Affecting Moral Reasoning of Officers in Metropolitan Telephone Department in Telephone Organization of Thailand.” The objective of this study was to investigate the level of moral reasoning and the factors

affecting moral reasoning of officers in Metropolitan Telephone Department in Telephone Organization of Thailand. The samples were 244 officers. The data were collected by using questionnaires divided into 3 parts; personal data, environment, and using moral reasoning. the results were as follows, 1) the moral reasoning development of officers were at the fourth level, 2) personal factors; sex, age, education, salary, experience, status, relationship with boss and workplace did not affect the moral reasoning, 3) personal factor and environmental social had affected the moral reasoning at the level .01 of significance, and 4) personal factors and relationship with friends had affected the moral reasoning at the level .05 level of significance.

Loe and Weeks (2000) studied “An Experimental Investigation of Efforts to Improve Sales Students’ Moral Reasoning”. The objective of this study was to investigate the sales students' moral reasoning skills (Level of Cognitive Moral Development) can be improved through training or not. Furthermore, an examination of gender differences in moral reasoning is conducted. The Sample group included 113 junior and senior students enrolled in professional selling classes at a midsize (approximately 13,000 students) from southwestern university, contained 60 male and 53 female students. A pretest-treatment-posttest research design was implemented in this study. The results indicated that students' moral reasoning can be improved with classroom exercises. Evidence also suggests that females reasoned at higher levels of moral development than do males, though there appears to be no differential effect of ethics training on the moral reasoning skills between males and females.

Wimalasiri (2004) studied “Contrasts in Moral Reasoning Capacity: The Fijians and the Singaporeans”. The objective of this study was on the moral reasoning capacity of the two groups of subjects drawn from two different cultural environments; 1) whether business management students in Fiji and Singapore will exhibit the same degree of reasoning capacity in ethical dimensions of hypothetical situations, and 2) whether demographic variables such as ethnicity, gender, age, education, religion and religious orientation will influence the moral reasoning process of individuals in the two small island states. The samples for this study were

drawn from 2 universities in 2 locations; Fiji Islands and Singapore. 155 business management students at the Faculty of Business Administration, the National University of Singapore and 234 business management students in the Department of Management and Public Administration, the University of South Pacific. The sample was measure by Defining Issue Test (DIT) with Kohlberg's story dilemmas; Heinz, Prisoner, Doctor, Webster and Newspaper. The results of the study indicated that; 1) there is significantly different between the Fijian and Singaporean, Fijian has slightly weaker than Singaporean therefore it cannot sum up that one culture is more ethically right than another, 2) no significant relationship between religious commitment and moral reasoning standards, 3) significant positive correlative between the level of education both in Fiji and Singapore samples, 4) Singapore sample showed a significant difference between the different in age and moral judgment standards but Fijian did not, 5) no significant association between gender in both Fiji and Singapore samples.

Tubtimtong (2011) studied "The Moral Reasoning of Medical Students in Naresuan University". The objective of this study was to study the moral reasoning of medical students in Naresuan University. The population for this study was conducted on 510 medical students, all 6 years, who regularly enrolled at Faculty of Medicine Naresuan University. Data was collected via Moral Reasoning Questionnaires, based on Kohlberg's Moral Development theory. The result indicated that; 1) there was 43.8 percent of the samples having moral reasoning stage 4 (Kohlberg's authority and social order maintaining orientation) while 39.5 percent of them stage 3 of moral reasoning (Kohlberg's interpersonal accord and conformity), 2) there was a significantly higher moral reasoning among the first year medical students when compared to those of other years, 3) higher moral reasoning level among pre-clinical students when compared to those of the clinical years and there was a significantly negative correlation between the year of studying and the moral reasoning, 4) in relation to grade point average (GPA), there is a significantly positive correlation between GPA and moral reasoning, and 5) there were no significant differences in moral reasoning level found in students in respecting to sex and family income rate.

Bhanthumnavin and Prachonpachanuk (1977) studied in “Morality of Thai Youth”. The objective of this study was to investigate education level, gender, economic class and social class affected to morality of Thai youth. The samples were 1,400 students; grade 6, 7, 9, 11 and sophomore students from Bangkok. The samples were different in economic and social class. Data was collected via sample case studies based on crisis situations happened in Bangkok. The results indicated that there were no significantly different among gender, education level, economic class and social class explained that there was no moral’s level different. Teaching students with love and reason related to moral reasoning decision making of the samples.

Conceptual Framework

Based on literature review, moral reasoning was related to gender, education level, major, GPA, religious affiliation, and household income. The conceptual framework illustrated the independent variable and dependent variables in this study as follows:

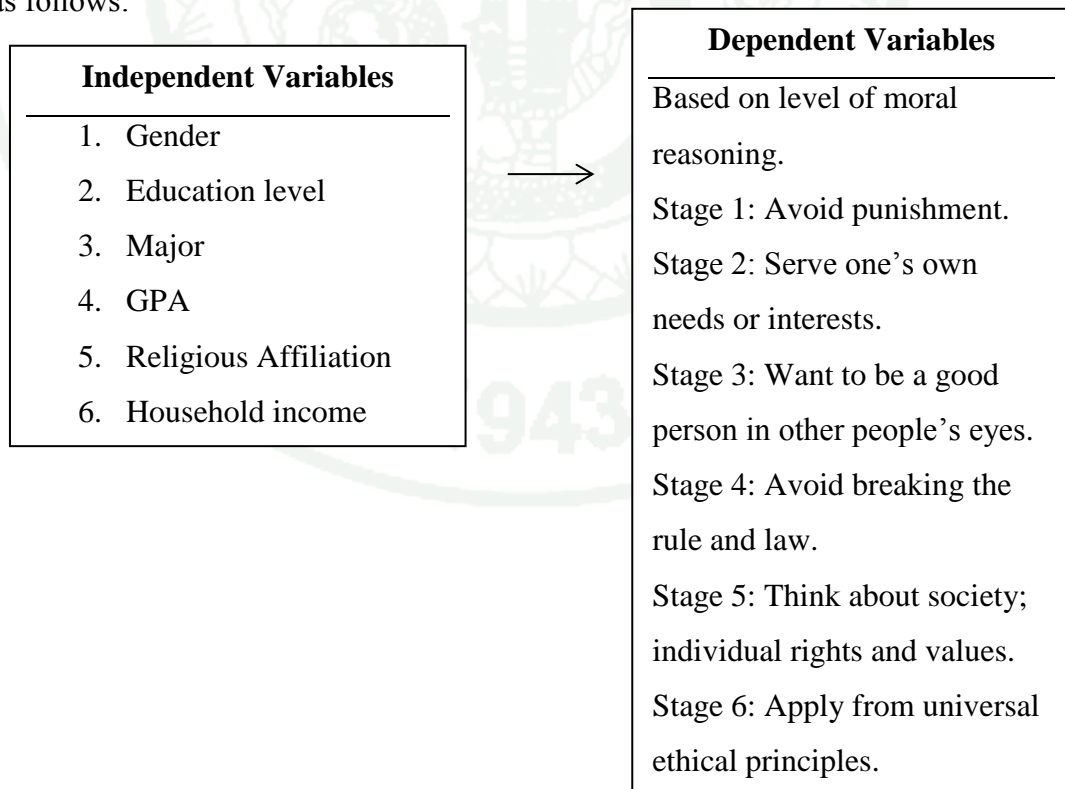


Figure 2.2 Relationships between independent variables and dependent variables

Hypotheses

Based on conceptual framework, hypotheses can be stated as the following:

H1: Students with different gender have differences in the level of Moral Reasoning.

H2: Students with different education levels have differences in the level of Moral Reasoning.

H3: Students with different majors have differences in the level of Moral Reasoning.

H4: Students with different GPA have different in level of Moral Reasoning.

H5: Students with different religious affiliations have differences in the level of Moral Reasoning.

H6: Students with different levels of household income have differences in the level of Moral Reasoning.

CHAPTER III

RESEARCH METHODOLOGY

This chapter explained as the following;

1. Source of data
2. Population and sample size
3. Research instrument and quality
4. Instrument Testing
5. Data processing and analysis

Source of Data

Two sources of data can be identified: primary and secondary data collection.

The secondary data were based on books, journals, news and information resource on the internet.

The primary data were collected during 20 March – 20 April 2013. Of the 400 questionnaires, 120 were obtained from an online survey. The data were collected by distributing the questionnaires to 280 student samples.

Population and Sample Size

Population

There were 1,759 business undergraduate students who were studying in business field for their Bachelor's degree in academic year 2012 clarified by their majors and years as shown in the table 3.1 below.

Table 3.1 The total number of bachelor's degree students of business undergraduate students, Kasetsart University, academic year 2012

	Freshmen			Sophomore			Junior			Senior		
	Male	Female	total	Male	Female	total	Male	Female	total	Male	Female	total
Major in Finance	24	44	68	12	61	73	10	60	70	16	83	99
Major in Management	23	64	87	29	58	87	31	60	91	40	59	99
Major in Operation Management	19	34	53	13	47	60	21	35	56	19	37	56
Major in Marketing	31	48	79	21	57	78	21	56	77	33	52	85
Major in Accounting	32	116	148	21	107	128	23	104	127	30	108	138
Total	129	306	435	96	330	426	315	315	421	138	339	477

Source: Office of the Registrar, Kasetsart University (2013)

The sample size of this study was calculated based on Yamane's formula (Yamane, 1967).

$$n = \frac{N}{1 + Ne^2}$$

Where, n = the number of sample size
 N = the size of population
 e = the error of 5 percentage points

After substituted in the formula as the following;

$$n = \frac{1,759}{1 + (1,759 \times 0.05 \times 0.05)} = 326$$

The sample size was 326, however, the 400 questionnaires were distributed to ensure that appropriate number of questionnaire was returned. The sample size was shown in the table 3.2 below.

Table 3.2 Sampling size

Major	Freshman	Sophomore	Junior	Senior	Total
Major in Finance	20	20	20	20	80
Major in Management	20	20	20	20	80
Major in Operation Management	20	20	20	20	80
Major in Marketing	20	20	20	20	80
Major in Accounting	20	20	20	20	80
Total	100	100	100	100	400

In total, 419 respondents' surveys were collected, composed of 120 respondents from online surveys and 299 respondents from paper. Due to the fact that there were surveys with uncompleted data, a total of 400 undergraduate business students were used for analysis.

Research Instrument and Quality

The research instrument of this study was a questionnaire, adapted from the Moral Judgment Interview (MJI) developed by Kohlberg and his associated and the Defining Issues Test (DIT) developed by Rest as referred in the Chapter II. And the questionnaire was developed from the theory of Kohlberg's stage of moral reasoning through a series of responses related to scenarios of ethical dilemma. Six stages from

Kohlberg's theory can be identified into 6 reasoning to answer the questions; reasoning that trying to avoid punishment be in stage 1, reasoning that trying to serve their own needs or interests be in stage 2, reasoning that trying to be a good person in other people's eyes be in stage 3, reasoning that trying to avoid breaking the rule and law be in stage 4, reasoning that trying to think about society; individual rights and values be in stage 5 and reasoning that trying to apply universal ethical principles to answer be in stage 6. The questionnaire was divided into 2 parts as follows;

Part 1: Student's Socio-demographic Characteristics

This part comprised 6 questions (question 1-6) used to collect students' demographic information, which included gender, education level, major, GPA, religious affiliation, and household income. All responses in this part were measured with a nominal scale.

Part 2: Students' Level of Moral Reasoning towards Business Dilemmas.

There were 10 ethical business dilemmas that were designed to create tension in decision-making related to 10 stakeholders, which were employees, owners, managers, suppliers, government officers, customers, communities, investors, trade unions, and creditors. All ten stakeholders were representative players of each business function in different roles which were real players in the current business world. The main point of this part was not about the precise right or wrong answer but reasons why people do particular actions. All ten scenarios were developed from observation and searching several types of problems that arose from situations which can be affected by the actions of the business to stakeholders as shown in table 3.3

Table 3.3 Examples of a company's stakeholders

Stakeholders	Related to
Employees	Expectation of compensation, promotion, responsibility to company and job security.
Owners	Have interest of the success of his/her business.
Investors	Expectation of a financial return.
Government	Taxation, VAT, legislation, low unemployment, truthful reporting.
Suppliers	Providers of products and services used in the end product for the customer, equitable business opportunities.
Customers	Value, quality, customer care, ethical products.
Community	Jobs, involvement, environmental protection, shares, truthful communication.
Managers	Have interest in profit from company to his/herself.
Trade unions	Quality, staff protection, jobs.
Creditors	Credit score, new contracts, liquidity.

Source: Wikipedia (2012)

Besides, studied from books, public thesis, news, documents, journals and any ideas that related to ethical business dilemma and 10 stakeholders were mentioned above. Each dilemma was developed as a different situation, based on true stories, and all situations were understandable for students in bachelor degree programs. Ten business dilemmas were referred below;

A Scholar Employee's Responsibility to Company

First dilemma, Somchay, a business man works as employee in small company which gave him a master degree scholar and lay company's hope on him so much. After graduated, he need to make a decision between works at the former company or move to friend's company that offer him higher position, money and other welfares in urgent situation. This dilemma was adapted from previous research, Thanthip Muntavijak in 1997.

Taking Advantage from Other Joint Venture Owner

Second dilemma, Somjit, the owner venture business company with Japanese company long time ago, after fighting and closing down the business, there is a good opportunity to make a profit from the product they used to sell. So, Somjit need to make a decision between sell the same product without new invention under her own brand name or let the opportunity away. This dilemma was adapted from the working experience.

Stolen Drug Formula from Rival Investors

Third dilemma, Somnuek, manager of a famous pharmaceutical company who takes care about producing and sells drugs to patient, need to choose between buy secret ingredients of new anti-cancer drug from chemists who working in rival company or not. Both decisions will make a profit in somehow to patient because this drug will be released to the market soon but the manager in opposite company will be damaged and lost budget for this drugs a lot.

Business and Government

Forth dilemma, Somrak, the owner of big construction business which loss profit for many projects, while his company is going to close, one officer from government make a proposal to give him under the table money then Somrak will take

the project which surely make a profit for company and other projects from government. Somrak need to decide between breaking the rules or remain the company. This dilemma was applied from one of DIT tests.

Treat to Suppliers in Crisis Situation.

Fifth dilemma, Somprathana, the owner of big garment industry, her products was produced by Thai supplier for a long time. Due to the increasing of wages in Thailand, she needs to decide either import low cost products from China to reduce the cost like other owner do or use the service from Thai supplier to keep the relationship and profit between themselves. This dilemma was applied from the current situation happening in Thai and other countries.

Selling Beef to Vegetarian's Customers

Sixth dilemma, Somjai, the owner of fast food restaurant in India, running the business with high competition and rule of religion. For survival she plan to add beef favoring to French Fries to attract testing without telling the customers. This dilemma was applied from the New York Times, for Hindus and Vegetarians, Surprise in McDonald's Fries, 2001.

Harmful Chemical Product to Community

Seventh dilemma, Somkid, researcher and owner of exported orchid company, later she knew that her company is using harmful chemical in producing special orchid. She need to decide to stop using the harmful chemical or not while this orchid make a lot of profit and now she need money to save her son from sickness.

Fake Financial Crisis Company in CEO's Aspect

Eighth dilemma, Enron is American energy, commodities, and Services Company, expanded to be number one world's major company. This mislead business

plan made a high risk and financial crisis. There is more than nine-thousand million dollar debt, CEOs planned accounting fraud to gain money from investors. There are two optional between support this action or denied it. This dilemma was applied from article “Energy trading: the ship that sank quietly”, the Economist, 2002.

Effect from Staff Protection from Trade Union

Ninth dilemma, Somying, the owner of cleaner company, one position in her company, Skyscraper Windows Cleaner, is in danger during the working time. Manager in the company asking for a huge of budget for staff protection equipment but now company is on money crisis. Somying need to make a decision between staff safety and company survival.

Loan a Huge of Money from Government Bank

Tenth dilemma, Somjet received a family resort business as a legacy from ancestor, after years passed by, a mistake from management show up with a large number of debts. As the owner of business Somjet need to figure the way out to solve this problem and remain family business and hundreds of workers’ life. He plans to loan huge money from government bank with a low value asset and helping from friend who is working in the bank, and he will pay for his friend as a brokerage later. His plan may solve his problem but will be against the law and make a risk for friends. This dilemma was adapted from the situation in Thai government.

For the answering, there were 2 opposite choices to select, followed by 7 reasons. Reasons 1 – 6 were derived from 6 stages of Kohlberg’s Theory, and the last one was an open-ended answer as shown in the appendix. The respondents could write their own reasons in case the provided reasons could not identify the correct reason. The questionnaire’s format was used in previous research, including Jiraphan Phitak (1981), Anocha Jangjing (1986), Siriphen Phaibulphol (1997), Thanthip Muntavilak (1997), Naowarat Chalermisri (2000), Orrain Khamkom (2005), and Duanduen and Penkhae (1977).

Instrument Testing

Validity

After designing and develop the questionnaire based on the literature review about moral reasoning, the content validity of the questionnaire was examined by the advisor. Some questionnaires were rewritten to avoid unclear and some question were rewritten to the appropriate context. After approval by the advisor, the questionnaire was launched for a reliability test.

Reliability

After the questionnaire was approved for its content validity, a test was conducted with 30 students who were studying in bachelor degree programs in the faculty of arts and sciences, majoring in management and marketing at Kasetsart University, Kamphaengsaen Campus. The questionnaires were collected, and the data were processed for reliability with the SPSS program for Windows. The Cronbach's alpha coefficient obtained for empathy for moral reasoning was 0.78.

Data Collection

After the pretest was completed and the questionnaire was developed, the 400 questionnaires were distributed during 20 March – 20 April 2013 by self-administrative survey. The paper surveys were distributed to collect the data directly by random from business undergraduate students at Kasetsart University in public area; center point, reading zone, activity zone and by asking permission from lecturer in class. And the online surveys were distributed to students through an e-survey, hosted as a Google shared document. The questionnaires were posted on www.facebook.com as well because it is a huge community for all students in Kasetsart University, and it was easy for students to perceive the survey quickly. Additionally, all different levels of students use this social network, and Facebook provided a convenient way for everyone to share the link.

Moreover, the link to the questionnaires was published on the Kasetsart University, Faculty of Business and Economics website and at student clubs within the university, including the Thai Classical Music Club, Christian Club, Muslim Club, and Astronomy Club.

After one month all 400 questionnaires were submitted, all data were stored into the database and ready to be exported in an MS Excel format for the analysis process.

Data Analysis

The data were processed and analyzed using SPSS program.

According to the questionnaire design, part two of the questionnaire was spitted into ten dilemmas. In each dilemma have two opposite answers and six reasons plus one open-end reason as a represent six stages from Kohlberg's moral reasoning theory.

As described in Kohlberg Theory, students who reasoned in the frame of moral reasoning stage 1 received 1 mark, a reply in stage 2 received 2 marks, and so on. Therefore, in each dilemma, each student received at least 1 mark and no more than 6. The total number of dilemmas was 10, so one student could possible attain a score of 10 - 60 (Muntavijak, 1997; Khamkomm, 2005; Tubtintong, 2011). However, for the open-ended answers, these were interpreted and scores referred to the closest answer in each stage as shown before. Referring back to Rest (1981) and Trevino (1992), the stages were also hierarchical integrations, meaning that people comprehended reasoning at all stages below their own, but not more than one stage above their own. As a result, dividing the scores into moral reasoning stages, the scores were rounded accordingly (Muntavijak, 1997). Therefore, the average was calculated by using the following steps; the score between 10.0 – 15.0 marks was in stage 1: Obedience and punishment, the score between 15.1 – 25.0 marks was in stage 2: Self-interest orientation, the score between 25.1 – 35.0 marks was in stage 3: Good boy, nice girl orientation, the score between 35.1 – 45.0 marks was in stage 4:

Authority and social order maintain orientation, the score between 45.1 – 55.0 marks was in stage 5: Social contract legalistic orientation and the score between 55.1 – 60.0 marks was in stage 6: Universal ethical principal orientation.

Statistics Used for the Data Analysis

Descriptive and inferential statistics were used for data analysis.

1. Descriptive Statistics

Frequency, percentage, mean, and standard deviation were used in descriptive analysis.

1.1 Frequency was distributes the number of people that answer each question and normally convert it into percentage.

1.2 Percentage was used to be a displayed of describe data for example percentage of people in different education level, age ranges, etc.

1.3 Mean (\bar{x}) or average is probably the most commonly used method of describing central tendency. In This chapter it was used to compute the mean by adding up all the values and divide by the number of values. For example, the mean or average GPA moral reasoning's stage is determined by summing all the scores and dividing by the number of students taking the questionnaire.

1.4 Standard deviation (S.D.) a standard deviation is a quantitative index of a distribution's spread or variability. In order word, it is another measure of dispersion, which is most commonly used and can be calculated as the square root of the variance (Sekaran, 1992: 256). In this research standard deviation was the tool for the calculation of coefficient of variation.

2. Inferential Statistics

Inferential statistics (t-test and f-test) were used to test the hypotheses. Students' level of moral reasoning towards business dilemmas that observed difference between groups was a dependable one or one that might have happened by chance in this study.

2.1 T-test was used to test hypothesis stating when the mean scores on some variables will be significantly different for two independent. This study establishes significant level at 0.05.

2.2 F-test or One-way ANOVA were used to test hypothesis stating when the mean scores on some variables will be significantly different for more than two independents. This study establish significant level at 0.05

CHAPTER IV

RESULTS AND DISCUSSION

This chapter shown the results of this study which collected from 400 undergraduate business students, Kasetsart University, Thailand and analyzed by SPSS software program. The data were analyzed using descriptive statistics and inferential. The results were presented as follows;

1. Student's Socio - demographic characteristics
2. Moral reasoning's level of business undergraduate students
3. Hypothesis testing
4. Discussion

Student's Socio - Demographic Characteristics

The student's demographic information was classified by gender, education level, major, GPA, religious affiliation, and household income. And all responses were measured with a nominal scale, the results was showed in frequency and percentage as in table 4.1.

Table 4.1 showed student's socio demographic characteristics. Of the 400 respondents; 59 percent were females and the rest (41 percent) were males. One fourth of the students were freshmen, 25 percent were sophomores, 25 percent were juniors and 25 percent were seniors. One fifth of the students were majoring in Finance, 20 percent were majoring in Management, 20 percent were majoring in Operation management, 20 percent were majoring in Marketing and 20 percent were majoring in Accounting. Thirty-six percent were GPAs between 2.00 – 2.50, 23 percent were GPAs between 2.51 – 3.00, 21 percent were GPAs between 3.00 – 3.50 and 20 percent were GPAs between 3.51 – 4.00. The amount of respondent classified by level of religious affiliation indicated that most respondents were

Table 4.1 Student's socio demographic characteristics

(n=400)

Socio Characteristics	Percentage (no.)
<u>Gender</u>	
Male	40.7 (163)
Female	59.3 (237)
<u>Education level</u>	
Freshman	25 (100)
Sophomore	25 (100)
Junior	25 (100)
Senior	25 (100)
<u>Major</u>	
Finance	20 (80)
Management	20 (80)
Operation management	20 (80)
Marketing	20 (80)
Accounting	20 (80)
<u>GPA</u>	
2.00 – 2.50	36 (144)
2.51 – 3.00	21 (84)
3.01 – 3.50	23.2 (93)
3.51 – 4.00	19.8 (79)
<u>Religious Affiliation</u>	
Buddhist	83.5 (334)
Christian	10 (40)
Muslim	6.5 (26)
<u>Household Income</u>	
Below 30,000 baht	21.7 (87)
30,001 – 50,000 baht	32 (128)
50,001 – 70,000 baht	19.5 (78)
70,001 – 90,000 baht	6.3 (25)
More than 90,001 baht	20.5 (82)

Buddhist students (84 percent) and just a small amount from Christian students (10 percent) and Muslim students (6 percent). Around one fifth of the students were household incomes; below 30,000 baht, 50,001 – 70,000 baht and more than 90,001 baht, 32 percent were household incomes between 30,001 – 50,000 baht and the rest (6 percent) were household income between 70,001 – 90,000 baht.

Moral Reasoning's Level of Business Undergraduate Students

According to the Kohlberg's theory, the moral reasoning in person can be measured and divided into 6 stages; 1) Obedience and punishment orientation, 2) Self-interest orientation, 3) Good boy, nice girl orientation, 4) Authority and social order maintain orientation, 5) Social contract legalistic orientation, and 6) Universal ethical principle orientation. 10 business ethical dilemmas from the questionnaire were created to measure the moral reasoning from faculty of Business Administration students, Kasetsart University, Thailand.

Ten Business Ethical Dilemmas Divided into 6 Stages

The Student's demographic information from 400 respondents was defined formerly, the further information below was collected from 10 business ethical dilemmas from the questionnaire and classified into 6 stages as the results was shown in the table 4.2

Table 4.2 The moral reasoning's level classified by business ethical dilemmas

Business Ethical Dilemma	Moral reasoning's level						\bar{x}	S.D.
	Stage	Stage	Stage	Stage	Stage	Stage		
	1	2	3	4	5	6		
1. A scholar employee's responsibility to company's dilemma.	6	72	35	101	140	46	4.09	1.32
	1.5%	18%	8.8%	25.3%	35%	11.5%		
2. Taking advantage from other joint venture owner's dilemma.	40	32	30	121	107	70	4.08	1.50
	10%	8%	7.5%	30.3%	26.7%	17.5%		

For the first dilemma, a scholar officer was offered higher salary and social welfare to work with another company, what would you decide whether change the job or not, why? The result showed that 140 respondents (35 percent) were in stage 5, Social contract legalistic orientation. The most reason was used in deciding this question; they had rights to use their knowledge and skill in the way they wanted, on the other hand the company which paid for scholarship also had rights to use the scholar officer.

For the second dilemma, the owner of joint venture company need to decide whether sell a brand new absorber using the same technique and chemical from Japanese company, past joint venture company or not, why? The result showed that 121 respondents (30.3 percent) were in stage 4, Authority and social order maintain orientation. The most reason was used in deciding this question; the respondents will use the same technique and chemical because they thought this action not illegal, the company was closed or the respondents will not sell their new absorber using the same technique because they thought royalty to workplace is one of the officer's duties.

Table 4.2 (Continued)

Business Ethical Dilemma	Moral reasoning's level						\bar{x}	S.D.
	Stage	Stage	Stage	Stage	Stage	Stage		
	1	2	3	4	5	6		
3. Stolen drug formula from rival inventors' dilemma.	24 6%	60 15%	27 6.7%	80 20%	91 22.8%	118 29.5%	4.27	1.59
4. Business and government's dilemma	59 14.7%	49 12.2%	25 6.2%	117 29.3%	67 16.8%	83 20.8%	3.83	1.69

For the third dilemma, a chemical from rival company is selling the first invented cancer medical formula to manager in pharmaceutical company. Suppose as the manager, the respondents need to decide whether buy the formula to gain high profit or not, why? The result showed that 118 respondents (29.5 percent) were in stage 6, Universal ethical principal orientation (the highest stage). The most reason was used in deciding this question; buying the formula because they thought any company can do this for the highest benefit for patient otherwise, not buy it because they thought it is not the right thing to do, lack of morality and act as a thief.

For the fourth dilemma, an owner of biggest land and house business going to pay for government officer to get profit from government's project. The respondents need to decide whether give money to the officer or pay nothing, why? The result showed that 117 respondents (29.3 percent) were in stage 4, Authority and social order maintain orientation. The most reason was used in deciding this question; giving money or not was effect to the law, it will be illegal action.

Table 4.2 (Continued)

Business Ethical Dilemma	Moral reasoning's level						\bar{x}	S.D.
	Stage	Stage	Stage	Stage	Stage	Stage		
	1	2	3	4	5	6		
5. Treating suppliers in crisis situation's dilemma.	27 6.7%	93 23.3%	33 8.2%	131 32.8%	77 19.3%	39 9.7%	3.64	1.44
6. Selling beef to vegetarian's customers' dilemma.	15 3.7%	35 8.7%	50 12.5%	86 21.5%	131 32.8%	83 20.8%	4.33	1.36
7. A harmful chemical product to community's dilemma.	30 7.5%	71 17.8%	24 6%	75 18.8%	141 35.2%	59 14.7%	4.01	1.54

For the fifth dilemma, owner of big garment business would like to buy products from Chinese supplier in the meantime domestic supplier will closed down their business, the respondents need to decide whether import products from China or order it from old supplier, why? The result showed that 131 respondents (32.8 percent) were in stage 4, Authority and social order maintain orientation. The most reason was used in deciding this question; they will import Chinese product because there is no regulation act about doing this or order products from old partner because this is the duty, Thais should help Thais, to protect our economic.

For the sixth dilemma, one owner of fast food restaurant decide to sell French fries with beef favor ingredient and disclose to vegetarian's customer, the respondent need to decide whether sell it and gain high income to save company or reveal the beef favor ingredient in French fried to customer, why? The result showed that 131 respondents (32.8 percent) were in stage 5, Social contract legalistic orientation. The most reason was used in deciding this question; sell it without telling the truth because they thought everyone have right not to reveal the ingredient or reveal the ingredient because the customers have right to know the ingredient of what they eat.

For the seventh dilemma, a researcher and owner of orchid company found out that harmful chemical using to produce special orchids in the company, the respondent need to decide whether stop selling this product or selling it to gain high profit to

Table 4.2 (Continued)

Business Ethical Dilemma	Moral reasoning's level						\bar{x}	S.D.
	Stage	Stage	Stage	Stage	Stage	Stage		
	1	2	3	4	5	6		
8. A fake financial crisis company in CEO's aspect dilemma.	45 11.2%	42 10.5%	58 14.5%	124 31%	80 20%	51 12.8%	3.76	1.49
9. Staff protection equipment and decreasing risk in cleaner's life's dilemma.	27 6.7%	51 12.8%	29 7.2%	39 9.7%	173 43.3%	81 20.3%	4.31	1.53

save someone's life in your family, why? The result showed that 141 respondents (35.2 percent) were in stage 5, Social contract legalistic orientation. The most reason was used in deciding this question; selling the harmful product because they must save a person they loved first on the other hands, stop selling it because they thought they cannot violate other people's life, everyone has a right to be alive.

For the eighth dilemma, CEOs planned to make a fake accounting to gain money from investors during crisis, the respondent need to decide whether support this solution or deny it, why? The result showed that 124 respondents (31 percent) were in stage 4, Authority and social order maintain orientation. The most reason was used in deciding this question; supporting this action, it not illegal action in their eyes or deny supporting this solution because they do not want to break the law.

For the ninth dilemma, an owner of cleaning company concern a huge budget for staff protection's equipment to decrease risk in officer's life, the respondent need to decide as the owner to approve the budget or save money to save the money during money crisis in company. The result showed that 173 respondents were in stage 5, Social contract legalistic orientation. The reason was used in deciding this question; approved to purchase the equipment because they thought every officer have right to protect the life in contrast, disallowed to purchase the equipment and save money to protect company because it was not their responsibility, the officer need to take care themselves.

Table 4.2 (Continued)

Business Ethical Dilemma	Moral reasoning's level						\bar{x}	S.D.
	Stage	Stage	Stage	Stage	Stage	Stage		
	1	2	3	4	5	6		
10. Loaning a huge of money from government bank.	24 6%	67 16.7%	31 7.7%	139 34.8%	76 19%	63 15.8%	3.91	1.45

For the tenth dilemma, mistake in bad management show up with a large number of debts, the owner of this firm plan to loan a huge money from government bank to save company by using 16,000 square meters which value less than 10 million baht to loan 100 million baht with helping from friend in the bank, the respondents need to decide whether loan the money or not, why? The result showed that 139 respondents were in stage 4, Social contract legalistic orientation. The most reason was used in deciding this question; they will loan the money because they have to, even they knew it breaking the law or will not and find another solution because they do not want to break the law and supporting corruption.

The 6 stages were selected from 400 respondents in different proportion. From 10 dilemmas, the most selected answers were in stage 4 and stage 5 while the least selected answers were in stage 1, 2, and 3. The stage 5 in dilemma 9 was selected the most from 173 respondents and the stage 1 in dilemma 1 was selected the least only from 6 respondents, however the given answer in every stage since stage 1 to stage 6 were choose by respondents. Furthermore, the average score of each dilemma were in 3.64 – 4.33; the lowest score were in dilemma 5 and the highest score were in dilemma 6.

Moreover, there are additional answers from the respondents wrote down in the blank some answer are below;

A male freshman student from department of marketing suggested in 1) A Scholar Employee's Responsibility to Company case that he will not change the job because "the company appreciated me and they will offer the further opportunity in

the future too.” – This answer was classified into the stage 2 because the respondent interested in benefit to oneself more than anything else.

A female sophomore student from department of marketing suggested in 3) Stolen Drug Formula from Rival Inventors case that he will buy the formula from this chemist because if she will not buy from this chemist, it will be sold to another company.” – This answer was classified into the stage 5 because the respondent considers it as a normal thing in business, the reason to do like this is others will do.

A female freshman student from department of marketing suggested in 5) Treat to Suppliers in Crisis Situation case that “she will buy a similar quality product that cheaper from China but will not take advantage from customers.” – This answer was classified into the stage 6, even the respondent import product from China but she thinking about the quality and price for customer.

A male senior student from department of accounting suggested in 8) Fake Financial Crisis Company in CEO’s aspect case that he will support to make a fake accounting to gain money from investors because he said “it need to think about the result of the problem not only the image of the company but also the effect to mass workers.” This answer was classified into the stage 5, the respondent reasoned under the right of workers.

A female freshman student from department of accounting suggested in 5) Treat to Suppliers in Crisis Situation case that “she will give money to the officer because she need to do it to safe the company even she knew that illegal to the law.” This answer was classified into the stage 5, the respondent think that she has right to do it to safe her company.

Moral Reasoning Stage Compared to Kohlberg’s Theory

From 10 business dilemmas in questionnaire and 6 stages of Kohlberg’s theory, four-hundred respondents were classified by methodology and instrument that

mention in chapter 3, each respondent can be classified which stage they belonged to by average marks from 10 answers. As shown in table 4.3 that 48.5 percent of 400 respondents were in stage 4, the authority and social order maintaining orientation. There were only 0.5% or 2 respondents and 0.8% or 3 respondents of the sample who had Kohlberg's moral reasoning stage 1 and stage 6 respectively. Moreover, there were 10 respondents or 2.5% of the sample who had Kohlberg's moral reasoning stage 2, there were 90 respondents or 22.5% of the sample who had Kohlberg's moral reasoning stage 3, and there were 101 respondents or 25.3% of the sample who had Kohlberg's moral reasoning stage 5.

Table 4.3 The moral reasoning stages of the respondents

Stage of moral reasoning	Average marks	Total n = 400 (%)
stage 1	1.00 – 1.50	2 (0.5%)
stage 2	1.51 – 2.50	10 (2.5%)
stage 3	2.51 – 3.50	90 (22.5%)
stage 4	3.51 – 4.50	194 (48.5%)
stage 5	4.51 – 5.50	101 (25.3%)
stage 6	5.51 – 6.00	3 (0.8%)

Hypothesis Testing

The independent variables included gender, education level, major, GPA, religious affiliation, and household income were analyzed by inferential statistics; T-test, F-test to test the hypotheses. And the significance level of the mean difference was determined at 0.05. In case the significance level is higher than or equal to 0.05 (Sig. \geq 0.05), as the result of no difference of independent variable affected by dependent variable (accept Ho) on the other hands, in case the significance level is lower than 0.05 (Sig. $<$ 0.05), as the result of means difference of independent variable affected by dependent variable (reject Ho).

Hypothesis 1:

Ho: Students with different gender were no different in their levels of Moral Reasoning.

Ha: Students with different gender were different in their levels of Moral Reasoning.

Table 4.4 Moral reasoning's level evaluated by gender

Sex of Sample	n	Mean	Std. Deviation	t	Sig. (2-tailed)
Male	163	3.8098	.79778	-3.488	.001
Female	237	4.0928	.79713	-3.487	.001

Table 4.4 indicated that male and female faculty of Business Administration students, Kasetsart University, Thailand have significant differences in the levels of moral reasoning. T-test was applied to investigate the differences. As a result, female students had higher moral reasoning mean marks than males. However, the difference was not that great, as shown by a mean score (\bar{x}) from males of 3.80 and females of 4.09.

Hypothesis 2:

Ho: Students with different education level were no different in their levels of Moral Reasoning.

Ha: Students with different education level were different in their levels of Moral Reasoning.

Table 4.5 Moral reasoning's level classified by education level

Education level of Sample	n	Mean	Std. Deviation	F	Sig.
Freshman	100	3.9600	.80302	.614	.606
Sophomore	100	4.0500	.82112		
Junior	100	3.9000	.78496		
Senior	100	4.0000	.82878		
Total	400	3.9775	.80847		

Table 4.5 indicated that freshmen, sophomores, juniors, and seniors did not show any significant relationship between education level/year and moral reasoning level. The results form a significance value of all 6 reasons higher than 0.05 ($p\text{-value} > 0.05$) and the F-test method was applied to investigate the differences. There are similar results following to the evaluation by a mean score (\bar{x}) from freshmen of 3.96, sophomores of 4.05, juniors of 3.90, and seniors of 4.00. Moreover, the LSD (least significant difference) method was applied to investigate which pair of education level different has significance mean difference, the table 4.6 shown that there is no any pair of education level different has significance mean difference.

Table 4.6 The test of mean difference among student with different educational level

Moral Reasoning Different	Academic Year (I)	Academic Year (J)	Mean Difference (I-J)	Sig.
	Freshman	Sophomore	-.09000	.432
		Junior	.06000	.601
		Senior	-.04000	.727
	Sophomore	Freshman	.09000	.432
		Junior	.15000	.191
		Senior	.05000	.663

Table 4.6 (Continued)

Moral Reasoning Different	Academic Year (I)	Academic Year (J)	Mean Difference (I-J)	Sig.
	Junior	Freshman	-.06000	.601
		Sophomore	-.15000	.191
		Senior	-.10000	.383
	Senior	Freshman	.04000	.727
		Sophomore	-.05000	.663
		Junior	.10000	.383

Hypothesis 3:

Ho: Students with different education level were no different in their levels of Moral Reasoning.

Ha: Students with different majors were different in their level of Moral Reasoning.

Table 4.7 Moral reasoning's level classified by major

Major	n	Mean	Std. Deviation	F	Sig.
Finance	80	3.9125	.67868	.585	.674
Management	80	4.0625	.81666		
Operations management	80	4.0000	.67505		
Marketing	80	3.9000	.89443		
Accounting	80	4.0125	.94793		
Total	400	3.9775	.80847		

Table 4.7 indicated that business students majoring in finance, management, operations management, marketing and accounting did not show any significant relationship between major and moral reasoning level. The results formed a

significance value of all 6 reasons higher than 0.05 ($p\text{-value} > 0.05$) and the F-test method was applied to investigate the differences. There are similar results following to the evaluation by a mean score (\bar{x}) from business students majoring in finance of 3.91, management of 4.06, operations management of 4.00, marketing of 3.90 and accounting of 4.01. Moreover, the LSD (least significant difference) method was applied to investigate which pair of major different has significance mean difference, the table 4.8 shown that there is no any pair of major different has significance mean difference.

Table 4.8 The test of mean difference among student with different majors

Moral Reasoning Different	Department (I)	Department (J)	Mean Difference (I-J)	Sig.
Finance	Finance	Management	-.15000	.242
		Operations management	-.08750	.495
		Marketing	.01250	.922
		Accounting	-.10000	.435
Management	Management	Finance	.15000	.242
		Operations management	.06250	.626
		Marketing	.16250	.205
		Accounting	.05000	.697
Operations management	Operations management	Finance	.08750	.495
		Management	-.06250	.626
		Marketing	.10000	.435
		Accounting	-.01250	.922
Marketing	Marketing	Finance	-.01250	.922
		Management	-.16250	.205
		Operations management	-.10000	.435
		Accounting	-.11250	.380

Table 4.8 (Continued)

Moral Reasoning Different	Department (I)	Department (J)	Mean Difference (I-J)	Sig.
	Accounting	Finance	.10000	.435
		Management	-.05000	.697
		Operations management	.01250	.922
		Marketing	.11250	.380

Hypothesis 4:

Ho: Students with different GPAs were no different in their level of Moral Reasoning.

Ha: Students with different GPAs were different in their level of Moral Reasoning.

Table 4.9 Moral reasoning's level evaluated by GPA

GPA different	n	Mean	Std. Deviation	F	Sig.
2.00-2.50	144	3.8611	.77198	1.828	.141
2.51-3.00	84	4.1071	.82166		
3.01-3.50	93	4.0108	.75893		
3.50 - 4.00	79	4.0127	.89863		
Total	400	3.9775	.80847		

Table 4.9 indicated that students with different levels of GPA between 2.00 – 2.50 and 3.51 – 4.00 did not show any significant relationship between GPA and moral reasoning level. The results formed a significance value of all 6 reasons higher than 0.05 ($p\text{-value} > 0.05$) and the F-test method was applied to investigate the differences. The LSD (least significant difference) method was applied to investigate

which pair of GPA levels had a significant mean difference as to be shown in the table 4.10. The results examined a group of undergraduate business students whose GPA level was 2.00 - 2.50 and 2.51 – 3.00 ($p=0.027$). Level 1 was the minimum level of the sample that had GPA levels between 2.00 – 2.50, and level 5 was the maximum, while level 2 was the minimum level of the sample that had GPA levels between 2.51 – 3.00, and level 5 was the maximum. The difference between means was 3.86 and 4.10. Otherwise, the results of this study did not show any significance between GPA levels higher than 3.00.

Table 4.10 The test of mean difference among student with different GPA

Moral Reasoning Different	GPA (I)	GPA (J)	Mean Difference (I-J)	Sig.
	2.00-2.50	2.51-3.00	-.24603*	.027
		3.01-3.50	-.14964	.164
		3.50 - 4.00	-.15155	.180
	2.51-3.00	2.00-2.50	.24603*	.027
		3.01-3.50	.09639	.427
		3.50 - 4.00	.09448	.455
	3.01-3.50	2.00-2.50	.14964	.164
		2.51-3.00	-.09639	.427
		3.50 - 4.00	-.00191	.988
	3.50 - 4.00	2.00-2.50	.15155	.180
		2.51-3.00	-.09448	.455
		3.01-3.50	.00191	.988

Hypothesis 5:

Ho: Students with different religious affiliations were no different in their levels of Moral Reasoning.

Ha: Students with different religious affiliations were different in their levels of Moral Reasoning.

Table 4.11 Moral reasoning's level classified by religious affiliation

Religious Affiliation different	n	Mean	Std. Deviation	F	Sig.
Buddhist	334	4.0060	.78650	1.345	.262
Christian	40	3.8000	.99228		
Muslim	26	3.8846	.76561		
Total	400	3.9775	.80847		

The results indicated that business students who were Buddhist, Christian, and Muslim did not show any significant relationship between religion and moral reasoning level. The results formed a significance value of all 6 reasons higher than 0.05 ($p\text{-value} > 0.05$) and the F-test method was applied to investigate the differences. There are similar results following to the evaluation by a mean score (\bar{x}) from religious affiliation in Buddhist of 4.00, Christian of 3.80, and Muslim of 3.88. Moreover, the LSD (least significant difference) method was applied to investigate which pair of religious affiliation has significance mean difference, the table 4.12 shown that there is no any pair of religious affiliation has significance mean difference.

Table 4.12 The test of mean difference among student with different religious

Moral Reasoning Different	Religions Affiliation (I)	Religions Affiliation (J)	Mean Difference (I-J)	Sig.
	Buddhist	Christian	.20599	.128
		Muslim	.12137	.461
	Christian	Buddhist	-.20599	.128
		Muslim	-.08462	.678
	Muslim	Buddhist	-.12137	.461
		Christian	.08462	.678

Hypothesis 6:

Ho: Students with different household income were no different in the level of Moral Reasoning.

Ha: Students with different household income were different in the level of Moral Reasoning.

Table 4.13 Moral reasoning's level classified by household income

Household Income	n	Mean	Std. Deviation	F	Sig.
below 30,000	87	3.9195	.81009	1.014	.400
30,001 - 50,000	128	3.8984	.83090		
50,001 - 70,000	78	4.0128	.82955		
70,001 - 90,000	25	4.1200	.72572		
more than 90,001	82	4.0854	.77302		
Total	400	3.9775	.80847		

As in table 4.13, the results indicated that business students with levels of income below 30,000 baht and over 90,000 baht per month did not show any

significant relationship between level of family income and moral reasoning level. The results formed a significance value of all 6 reasons higher than 0.05 ($p\text{-value} > 0.05$) and the F-test method was applied to investigate the differences. There are similar results following to the evaluation by a mean score (\bar{x}) from business students with levels of income below 30,000 baht of 3.91, levels of income between 30,001 - 50,000 baht of 3.89, levels of income between 50,001 - 70,000 baht of 4.01, levels of income between 70,001 - 90,000 baht of 4.12, and levels of income more than 90,001 baht of 4.08. Moreover, the LSD (least significant difference) method was applied to investigate which pair of household income has significance mean difference, the table 4.14 shown that there is no any pair of household in

Table 4.14 The test of mean difference among student with different household income

Moral Reasoning Different	Family's income (I)	Family's income (J)	Mean Difference (I-J)	Sig.
	below 30,000	30,001 - 50,000	.02110	.851
		50,001 - 70,000	-.09328	.460
		70,001 - 90,000	-.20046	.275
		more than 90,001	-.16583	.183
	30,001 - 50,000	below 30,000	-.02110	.851
		50,001 - 70,000	-.11438	.325
		70,001 - 90,000	-.22156	.211
		more than 90,001	-.18693	.103
	50,001 - 70,000	below 30,000	.09328	.460
		30,001 - 50,000	.11438	.325
		70,001 - 90,000	-.10718	.564
		more than 90,001	-.07255	.571

Table 4.14 (Continued)

Moral Reasoning Different	Family's income (I)	Family's income (J)	Mean Difference (I-J)	Sig.
	70,001 - 90,000	below 30,000	.20046	.275
		30,001 - 50,000	.22156	.211
		50,001 - 70,000	.10718	.564
		more than 90,001	.03463	.851
	more than 90,001	below 30,000	.16583	.183
		30,001 - 50,000	.18693	.103
		50,001 - 70,000	.07255	.571
		70,001 - 90,000	-.03463	.851

Table 4.15 Factors relating to reasoning for decision making based on the given dilemma

Factors	Related to reason for decision making based on the given dilemma	Not related to reason for decision making based on the given dilemma	Remark
Gender	✓	-	*
Education Level	-	✓	
Major	-	✓	
GPA	-	✓	
Religious Affiliation	-	✓	
Household income	-	✓	

* the significant at 0.05 level

Table 4.19 shows that gender the only variable that was related to the reasoning for decision making based on the given dilemma. The other variables did not relate to the reasoning for decision making based on the given dilemma were education level, major, GPA, religious affiliation and household income.

Discussion

The undergraduate business students at Kasetsart University, Thailand in this research were in the moderate level (stage 4) of Kohlberg's moral reasoning scale. Similar to Thanthip Muntavijak's work (1997), "Factors Affecting Moral Reasoning of Officers in Metropolitan Telephone Department in Telephone Organization of Thailand" that the moral reasoning developments of officers were at the fourth level. Referred Namtip Tubtimtong's work (2011), "The Moral Reasoning of Medical Students in Naresuan University" that there was 43.8 percents of the samples having moral reasoning stage 4. And Orrain Khamkom's work (2005), studied "Moral Reasoning of Juvenile Delinquents in the Observation and Protection of Ubonratchathani Province, the results of the research shown that 56.7% of the population had a high level of moral reasoning, the average moral reasoning was 4.77 or stage 4 based on Kohlberg's theory. The results of previous researches of moral reasoning's level of medical students, law students and business students showed that respondents had moderate level of moral reasoning decision apart from Kohlberg's ground work same as the result of this research. Moreover, not many students can reach the highest level and lowest level too.

According to the hypotheses testing there was only students with different gender had differences in the level of moral reasoning. It showed that female undergraduate business students from Kasetsart University had higher level of moral reasoning towards doing business. Conflict to Miriam Bar-Yam, Lawrence Kohlberg and Algiris Naame's work (1980), "Moral Reasoning of Students in Different Cultural, Social, and Educational Settings" and Jayantha S. Wimalasiri's work (2004), "Contrasts in Moral Reasoning Capacity: The Fijians and the Singaporeans" that no significant differences in level of moral reasoning were found between males and females in the sample.

The GPAs different among business students in this research were indicated that higher or lower GPAs not related to moral reasoning decision making, however there were small significant different between students who had GPA levels from 2.00

– 2.50 had a lower moral reasoning level than students who had higher GPAs, in the range of 2.51 – 3.00. Furthermore, there were many previous research studies showing the relationship between GPA and moral reasoning including Dollinger & LaMartina, 1998; Hendel, 1991; Johnson, Insley, Motwani and Zbib, 1993; and You and Penny, 2011. Tumtintong's work (2011) reported that the findings showed high GPA medical students possessed high moral reasoning levels.

The students with different education level, major, religious affiliation and household income have no differences in the level of moral reasoning. However, previous research showed the relationship between education level and moral reasoning (Rest, 1983; Arlow, 1991; Trevino, 1992; Brower and Shrader, 2000; Ryan, 2001), and higher education levels were positively related to higher moral reasoning levels.

According to the differences in religion did not change moral thinking as in Bar-yan, Kohlberg and Naame's work in 1980. Regarding to the results, student who had different religion does not mean they had different moral's thinking. Teaching moral reasoning into different religion's student should not be different, the student can perceived in the same understanding.

The result was consistent with Schwepker and Ingram in 1996 and Fin, Chonko, and Hunt in 1988 that the level of monthly household income does not affect moral reasoning level in undergraduate business students. It indicated that money cannot change the way to think to gain higher or lower level of moral thinking in this research. Money is resource of daily attention however it not the main factor to make a high or low level of morality, same as the rich businessmen could cross the line and make a bad decision in doing business. Moreover, student with different major had no different in moral reasoning level, similar to James Snodgrass and Robert Behling's work (1996), "Differences in Moral Reasoning between College and University Business Majors and Non-Business Majors" that no statistically significant difference in the moral reasoning level of business and non-business majors was found in the sample population.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

Conclusions

The objectives of this research were to study the level of moral reasoning amongst business students, Kasetsart University, Thailand and to compare the demographic characteristics (gender, education level, major in university, GPA, religious affiliation, and household income) that relating to decision making in moral reasoning of undergraduate business students at Kasetsart University.

Moral reasoning Level

The results showed that 48.5 percent of the respondents had moral reasoning in the middle stage (conventional level) based on Kohlberg's moral reasoning, the stage of authority, and the social order maintaining orientation. Firstly, the respondents in this research study agreed that right or wrong was based on what the law says as well as the rule of society, making it important to obey laws and social conventions. Secondly, twenty-five percent were in stage 5 (post-conventional level), the stage of social contract legalistic orientation stage. This stage involves respondents thinking logically and thinking about others' rights more than what the laws or rules said. Thirdly, twenty-two percent of respondents were in stage 3 (conventional level), described as good boy, nice girl orientation. They wanted to be good in others' eyes. In this case, the approval of society was very important. Only 0.5 percent of the undergraduate business students from Kasetsart University, were in the lowest stage (pre-conventional level), which is the level of obedience and punishment orientation. Furthermore, 0.8 percent of the respondents can reach the highest stage of moral reasoning according to Kohlberg's theory, the stage of universal ethical principal orientation.

Even the level of moral reasoning of most respondents was not in the highest level; however, the results were satisfactory. Compared to the investigation of Tubtintong's work (2011), which examined a moral reasoning level of medical students in Naresuan University, the results showed that the medical students also had moral reasoning stage 4. The investigation of Khamkom's work (2005), which examined the moral reasoning of juvenile delinquents in the observation and protection of Ubon Ratchathani Province, indicated that half of the juveniles had the level of moral reasoning at stage 4 based on Kohlberg's theory. Moreover, in the Muntavijak's work (1988), officers in Metropolitan Telephone Department at the in Telephone Organization of Thailand had moral reasoning in stage 4 too.

Hypothesis testing

Six hypotheses were tested, and the following were the results:

H1: Students with different gender have differences in their level of moral Reasoning - gender was the only variable relating to decisions on reasoning. Female students had a slightly higher level of moral reasoning than male students.

H2: Students with different education levels have differences in their level of moral reasoning - there were no statistically significant differences.

H3: Students with different majors have differences in their level of moral reasoning: there were no statistically significant differences.

H4: Students with different GPAs have different levels of moral reasoning - there was a small difference between the group of students who had GPAs between 2.00 – 2.50 and 2.51 – 3.00 but there were no statistically significant differences.

H5: Students with different religious affiliations have differences in their level of moral reasoning - there were no statistically significant differences.

H6: Students with different levels of household income have differences in their level of moral reasoning - there were no statistically significant differences.

Therefore, it can be concluded that education level, major field, GPA, religious affiliation, and household income had no effect on moral reasoning of the participants in this study.

Limitations and Recommendations from the Study

The samples of undergraduate business students from Kasetsart University formed an exploratory conclusion. The results of this study can be applied only to undergraduate business students at Kasetsart University.

Recommendation for Business Schools and Government Organization

The results of this study could be applicable to promote the moral reasoning of undergraduate business students. The recommendation was that more ethics courses should be added in order to develop moral thinking in higher education. This is in line with similar results that have indicated that the education from university does not help to develop moral reasoning in students. However, the reality should be that the higher someone's education level, the higher stage of moral reasoning that person should have. Due to the fact that students in their senior year of university are going to be involved in business in the near future, they should be provided special ethics training to be good in business too. The high GPA students were also expected to get better jobs than the lower GPA students; therefore, they should gain a higher moral thinking in order to use their knowledge in the right way. Moral reasoning should be supported by the government and initiated in the early stages of education. Then they will be able to analyze and predict the outcome of negative activities from non-moral reasoning. The government should add ethics and moral examples in every level of children's learning so that it can classify and record the development of moral reasoning. From this point the government can then develop it into higher level.

Recommendation for Parents

Education is not the only factor that affected the level of moral reasoning among children, and the first learning process must be started from home. Parents should be a good model for children to follow as they encourage them to do good things under the environment and social experience. Parents should have an open-minded approach to teach children under the changes of society and culture. Moreover, Parents should guide the thinking process of good moral reasoning to children and let them predict the results of future action.

Recommendation for Children

According to the results, children or students can compare their moral reasoning level as a standard and develop themselves to gain a higher level of moral reasoning. Children should be aware that results from a low level of moral reasoning lead to bad behavior and activities. Not only business students, medical students or law students need a high level of moral reasoning; students of all disciplines need it.

Recommendations for Future Research

Prior to this research study, there were not many studies about students' moral reasoning in Thailand. However, this study did not cover all aspects of this topic. According to this, several recommendations are made. Future studies should 1) focus on law and medical students since they also need high ethical thinking in their future career, 2) the future research should study other business schools, 3) further research should include other factors such as occupational classifications of the family, work experience, background of the domicile, emotional state before answering the questionnaire in the conceptual framework. Finally, further research should expand on the research criteria of this original study, as this study only examined undergraduate business school students.

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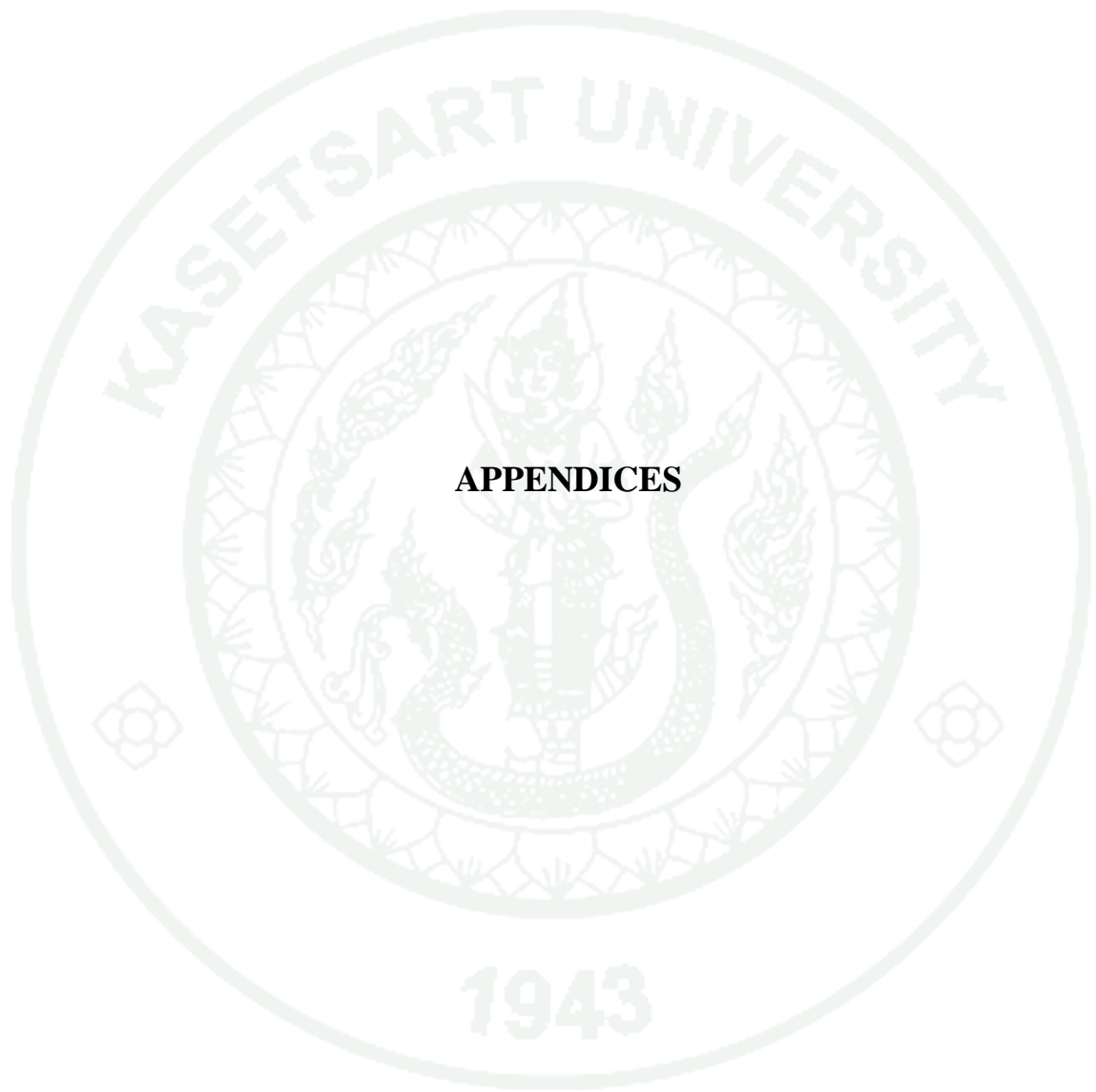
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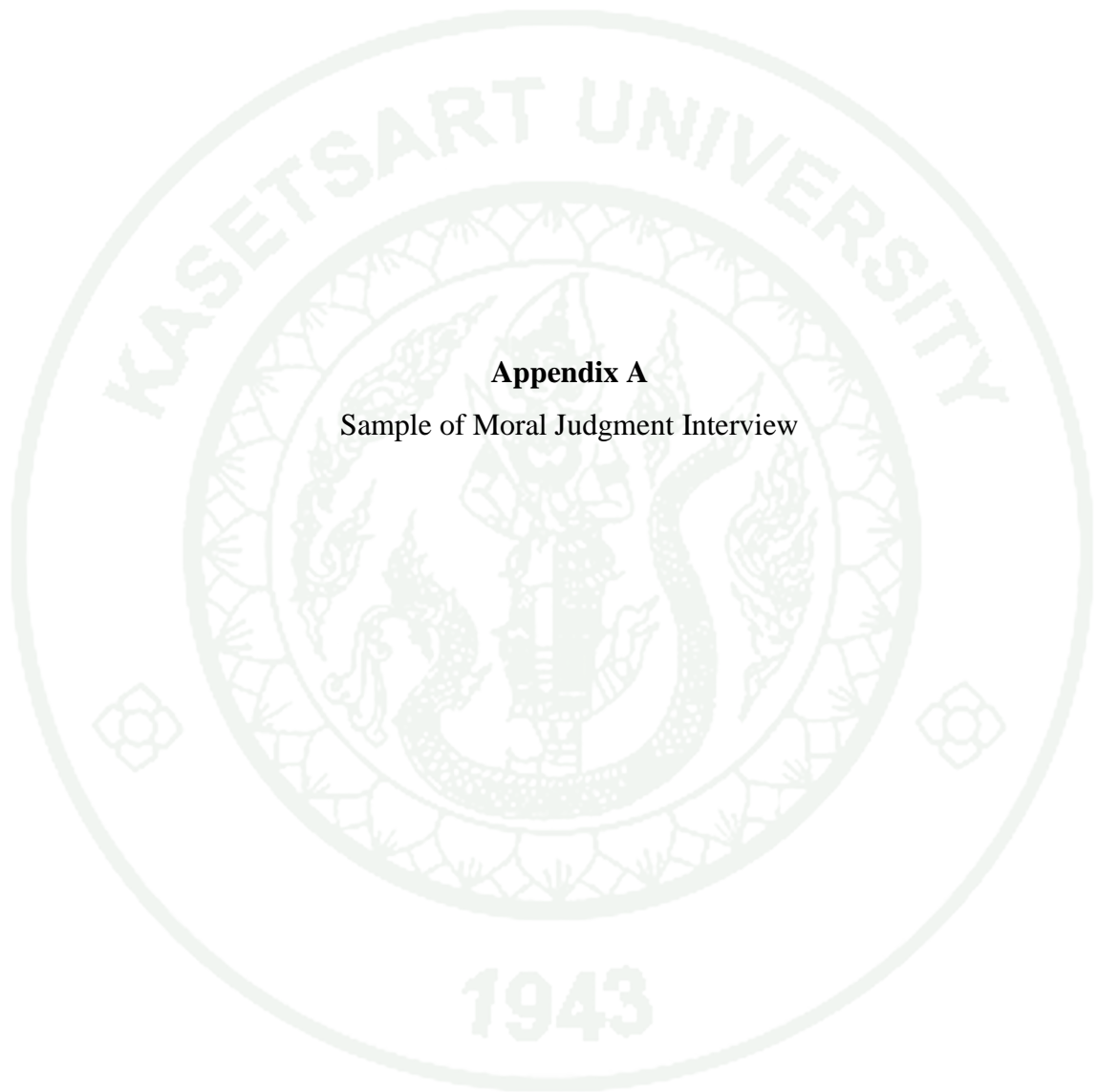
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APPENDICES



Appendix A

Sample of Moral Judgment Interview

Sample of Moral Judgment Interview

Dilemma I

In Europe, a woman was near death from a special kind of cancer. There was one drug that the doctors thought might save her. It was a form of radium that a druggist in the same town had recently discovered. The drug was expensive to make, but the druggist was charging ten times what the drug cost him to make. He paid \$400 for the radium and charged \$4,000 for a small dose of the drug. 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, which is half of what it cost. He told the druggist that his wife was dying, and asked him to sell it cheaper or let him pay later. But the druggist said, "No, I discovered the drug and I'm going to make money from it." So, having tried every legal means, Heinz gets desperate and considers breaking into the man's store to steal the drug for his wife.

1. Should Heinz steal the drug?

1a. Why or why not?

2. [The following question is designed to elicit the subject's moral type and should be considered optional.] Is it actually right or wrong for him to steal the drug?

2a. [The following question is designed to elicit the subject's moral type and should be considered optional.] Why is it right or wrong?

3. Does Heinz have a duty or obligation to steal the drug?

3a. Why or why not?

4. If Heinz doesn't love his wife, should he steal the drug for her? (If subject favors not stealing ask: Does it make a difference in what Heinz should do whether or not he loves his wife?)

4a. Why or why not?

5. Suppose the person dying is not his wife but, a stranger. Should Heinz steal the drug for the stranger?

5a. Why or why not?

6. (If subject favors stealing the drug for a stranger) Suppose it's a pet animal he loves. Should Heinz steal to save the pet animal?

- 6a. Why or why not? .
7. Is it important for people to do everything they can to save another's life?
- 7a. Why or why not?
8. It is 'against the law morally wrong?
- 8a. Why or why not?
9. In general, should people try to do everything they can to obey the law?
- 9a. Why or why not?
- 9b. How does this apply to what Heinz should do?
10. [The following question is designed to elicit the subject's orientation and should be considered optional.] In thinking back over the dilemma, what would you say is the most responsible thing for Heinz to do? '
- 10a. Why?

Dilemma II

Heinz did break into the store. He stole the drug and gave it to his wife. In the newspapers the next day there was an account of the robbery. Mr. Brown, a police officer who knew Heinz read the account. He remembered seeing Heinz running away from the store and realized that it was Heinz who stole the drug. Mr. Brown wonders whether he should report that it was Heinz who stole the drug.

1. Should Officer Brown report Heinz for stealing?
- 1 a. Why or why not?
2. Suppose Officer Brown was a close friend of Heinz, should he then report him?
- 2a. Why or why not?

Continuation: Officer Brown did report Heinz. Heinz was arrested and brought to court. A jury was selected. The jury's job is to find whether a person is innocent or guilty of committing a crime. The jury finds Heinz guilty. It is up to the judge to determine the sentence.

3. Should the judge give Heinz some sentence, or should. he suspend the sentence and let Heinz go free?
- 3a. Why is that best?

4. Thinking in terms of society, should people who break the law be punished?

4a. Why or why not?

4b. How does this apply to how the judge should decide?

5. Heinz was doing what his conscience told him when he stole the drug. Should a lawbreaker be punished if he is acting out of conscience?

5a. Why or why not?

6. [The following question is designed to elicit the subject's orientation and should be considered optional.] Thinking back over the dilemma, what would you say is the most responsible thing for the judge to do?

6a. Why?

Questions 7-12 are design I'd to elicit the subject's theory of ethics and should be considered optional. They should not be scored for moral stage;

7. What does the word conscience mean to you, anyhow? If you were Heinz, how would your conscience enter into the decision?

8. Heinz has to make a moral decision. Should a moral decision be based on one's feelings, or on one's thinking and reasoning about right and wrong?

9. Is Heinz's problem a moral problem? Why or why not?

9a. In general, what makes something a moral problem or what does the word morality mean to you?

10. If Heinz is going to decide what to do by thinking about what's really right, there must be some answer, some right solution. Is there really some correct solution to moral problems like Heinz's, or when people disagree, is everybody's opinion equally right? Why?

11. How do you know when you've come up with a good moral decision? Is there a way of thinking or a method by which one can reach a good or adequate decision?

12. Most people believe that thinking and reasoning in science can lead to a correct answer. Is the same thing true in moral decisions or are they different?

Dilemma III

Joe is a fourteen-year-old boy who wanted to go to camp very much. His father promised him he could go if he saved up the money for it himself. So Joe worked hard at his paper route and saved up the forty dollars it cost to go to camp, and a little more besides. But just before camp was going to start, his father changed his mind. Some of his friends decided to go on a special fishing trip, and Joe's father was short of the money it would cost. So he told Joe to give him the money he had saved from the paper route. Joe didn't want to give up going to camp so he thinks of refusing to give his father the money.

1. Should Joe refuse to give his father the money?

1a. Why or why not?

[Questions 2 and 3 are designed to elicit the subject's oral type and should be considered optional:]

2. Does the father have the right to tell Joe to give him the money?

2a. Why or why not?

3. Does giving the money have anything to do with being a good son?

3a. Why or why not?

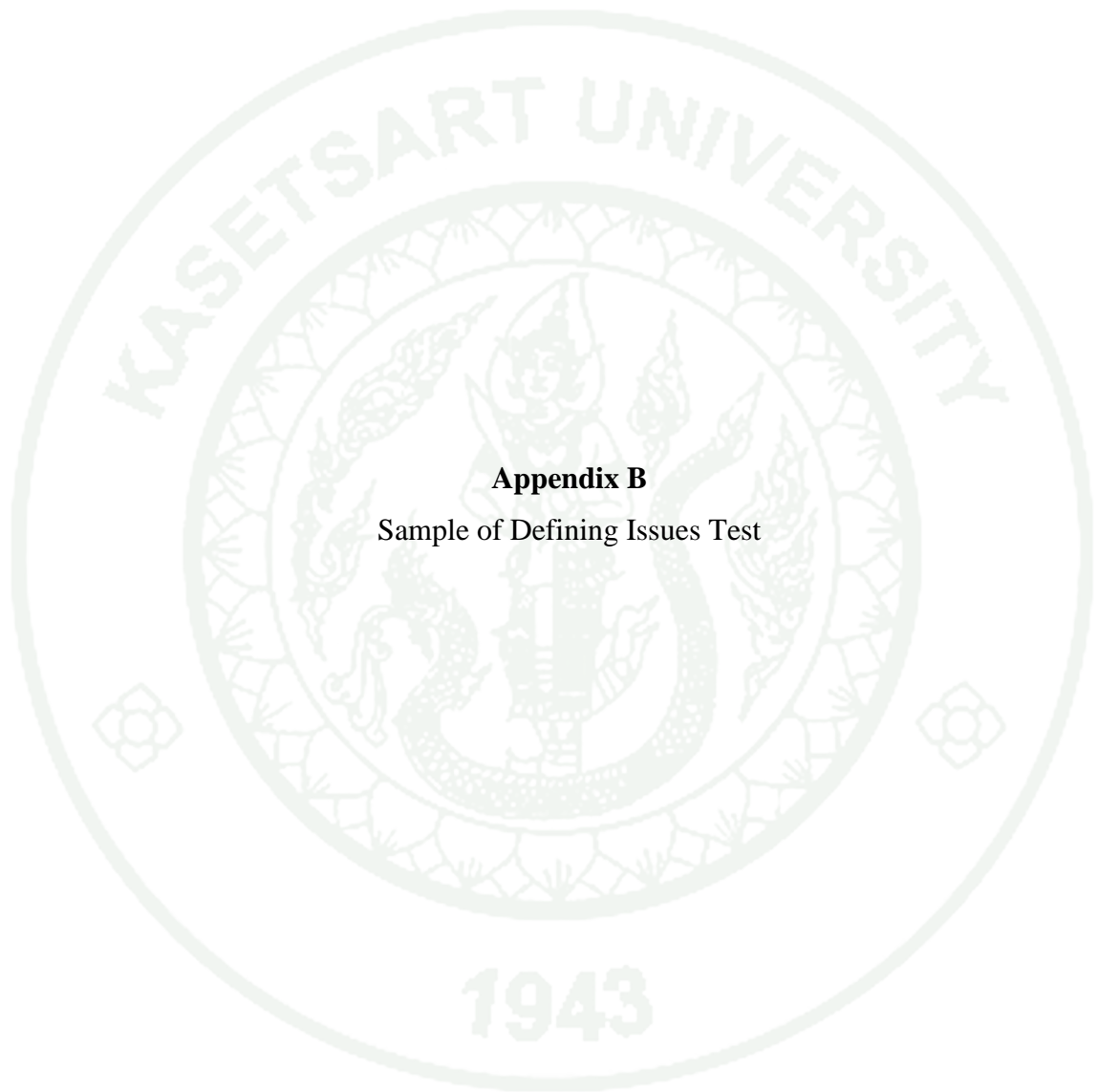
4. Is the fact that Joe earned the money himself important in this situation?

4a. Why or why not?

5. The father promised Joe he could go to camp if he earned the money. Is the fact that 'the father promised the most important thing in the situation?

5a. Why or why not?

6. In general, why should a promise be kept? Is it important to keep a promise to someone you don't know well and probably won't see again?



Appendix B

Sample of Defining Issues Test

Sample of Defining Issues Test

Cancer—(Story #4)

Mrs. Bennett is 62 years old, and in the last phases of colon cancer. She is in terrible pain and asks the doctor to give her more pain -killer medicine. The doctor has given her the maximum safe dose already and is reluctant to increase the dosage because it would probably hasten her death. In a clear and rational mental state, Mrs. Bennett says that she realizes this, but wants to end her suffering even if it means ending her life. Should the doctor give her an increased dosage?

Do you favor the action of giving more medicine? (Mark one.)

Should give Mrs. Bennett an increased dosage to make her die

Can't decide

Should not give her an increased dosage

GREAT	MUCH	SOME	LITTLE	NO	Rate the following 12 issues in terms of importance (1-5)
					1. Isn't the doctor obligated by the same laws as everybody else if giving an overdose would be the same as killing her?
					2. Wouldn't society be better off without so many laws about what doctors can and cannot do?
					3. If Mrs. Bennett dies, would the doctor be legally responsible for malpractice?
					4. Does the family of Mrs. Bennett agree that she should get more painkiller medicine?
					5. Is the painkiller medicine an active heliotropic drug?
					6. Does the state have the right to force continued existence on those who don't want to live?

					7. Is helping to end another's life ever a responsible act of cooperation?
					8. Would the doctor show more sympathy for Mrs. Bennett by giving the medicine or not?
					9. Wouldn't the doctor feel guilty from giving Mrs. Bennett so much drug that she died?
					10. Should only God decide when a person's life should end?
					11. Shouldn't society protect everyone against being killed?
					12. Where should society draw the line between protecting life and allowing someone to die if the person wants to?

From the list above, select the four most important:

___ Most important item ___ Second most important

___ Third most important ___ Fourth most important

Source: Bruce M. Sabin (2006)



Appendix C
Questionnaire in English

Questionnaire

Title: The Moral Reasoning of Faculty of Business Administration Students, Kasetsart University, Thailand.

The questionnaire would like to measure students' level of moral reasoning towards business dilemmas from business student in Kasetsart University. This questionnaire is a part from Thesis of Master's degree of Kasetsart International MBA (KIMBA)

The questionnaire contains 2 parts; 16 items below:

Part 1: Student's demographic information

Part 2: Students' level of moral reasoning towards business dilemmas

Part 1: Student's demographic information

Direction: Please mark "✓" in the correct answer.

1. Gender Male Female
2. Studying in Freshman Sophomore Junior Senior
3. Majoring Department of Finance Department of Management
 Department of Operations Management
 Department of Marketing Department of Accounting
4. Total GPA 2.00 – 2.50 2.51 – 3.00 3.01 – 3.50 3.51 – 4.00
5. Religions Buddhist Christian Islamic Other.....
6. Family's income per month
 less than 30,000 baht 30,000 – 50,000 baht
 50,001 – 70,000 baht 70,001 – 90,000 baht
 more than 90,000 baht

Part 2: Students' level of moral reasoning towards business dilemmas

Direction

1. Please read the whole dilemma and try to reach the main point before make a decision between do or do not in each dilemma, and thinking of the reason why you do that. After that choose only one out of 6 reasons and mark "✓" in ().
2. In case, the mentioned reason not corresponds to yours, please write your answer down in the blank.
3. There is no right or wrong answers in this questionnaire, your reasoning in each dilemma are the main point.

Sample Dilemma Somchay is a committee in the Thai Chamber of Commerce and board of trade Thailand which is importance role to drive nation economic. The election of president's position is also important and influences to the Chamber, effect to country. The people with abilities, experiences, responsibilities and trustable are needed. In 2013, Dr. Mathee, brother of Somchay's wife, is one of the competitors for president's position. Dr. Mathee is a big partner in Somchay's company and ever helped Somchay in business. However, Somchay knew that Dr. Mathee had insufficient ability to work for this position if compare to the others. If you were Somchay, you need to decide whether vote for Dr. Mathee or vote for more suitable person and why?

- | | |
|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------|
| <input checked="" type="checkbox"/> Vote for Dr. Mathee to be president because you..... | <input type="checkbox"/> Vote for more suitable person to be president because you |
| <input type="checkbox"/> Afraid that Dr. Mathee will withdraw his stocks. | <input type="checkbox"/> Afraid that other officers in the Chamber will backbite. |
| <input type="checkbox"/> Will be easier to work in the Chamber. | <input type="checkbox"/> Afraid that if Dr. Mathee got in trouble, will effect to his reputation. |
| <input type="checkbox"/> Want to be admired from his wife and Dr. Mathee. | <input type="checkbox"/> Want to be unbiased person in colleague's aspect. |
| <input type="checkbox"/> Do it as a function of family, helping each other. | |

- | | |
|---------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Think everyone have equality to choose whoever you want. | <input type="checkbox"/> Want to select the best person is one of the duty for working in the Chamber. |
| <input type="checkbox"/> Think it as a matter of chance for inexperience person to prove himself. | <input type="checkbox"/> Everyone have equal power and right to choose the best person over private relationship. |
| <input type="checkbox"/> Other..... | <input type="checkbox"/> Think this position is very important role not only for the chamber but also the country, so choosing the right person to the right position is appropriate and fair for everyone. |
| | <input type="checkbox"/> Other..... |

Dilemma 1 Somphong graduated bachelor degree as an exclusive marketing at Sunshine Asia company, a brand new tour agency company. He is a meticulous and thorough person with hard-working, high responsibility and progression in work. After 3 years passed, Somphong got only one limited scholarship from the company to study a master degree in United State, with high expectation from company. Somphong was expected to develop the company after graduated. However, just 1 year of payback, Somphong's best friends from United State who is the owner of company, has open first branch of his company in Thailand, he need high ability and trustable person to work for his company and this position is very important and needed urgently. Somphong was invited to work for friend's company, with higher position, 3 times of higher salary, car and house were offered to persuade him. If you were Somphong, what would you decide whether change the job or not and why?

- | | |
|-------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Change the job because you... | <input type="checkbox"/> Not change the job because you... |
| <input type="checkbox"/> Afraid that this friend will angry and cut of the relations. | <input type="checkbox"/> Afraid that old colleges and old boss will angry and cut of the relations. |
| <input type="checkbox"/> Think that higher education people should gain precious compensations. | |

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Will gain higher social position and admired from wife, family and friends. | <input type="checkbox"/> Will gain stability in work and good welfare from the original working place. |
| <input type="checkbox"/> Need to take care and make family's member well-being, as a head of the family's duty. | <input type="checkbox"/> Do not want to make old colleges and old bosses disappointed. |
| <input type="checkbox"/> Think everyone has rights to use his/her knowledge and skill in the way they want to develop their work. | <input type="checkbox"/> Think royal to workplace is one of the officer's duties. |
| <input type="checkbox"/> Think it does not violate to morality and not a bad thing. | <input type="checkbox"/> Think Sunshine Asia Company has paid for scholarship, so it has rights in the knowledge too. |
| <input type="checkbox"/> Other..... | <input type="checkbox"/> Think it is something that we should not do, it is against to ethical. |
| | <input type="checkbox"/> Other..... |

Dilemma 2 Somjit, the owner of joint venture company, imported and produced absorber, branded *Puredry* which cooperated with Japanese company more than 15 years. Somjit was pioneer in Thai market but all products were created by Japanese company. One day, the relationship break down because of benefit, the company was closed. After that, there were flooded in Thailand, absorbers are needed, therefore it is a good opportunity to make a profit from *Puredry*, Somjit had the idea about producing absorber in his own brand but use the same technique and chemical as *Puredry* but the brand and appearance outside was changed because do not want to waste money in R&D. If you were Somjit, what would you do whether sell a brand new absorber using the same technique and chemical as *Puredry* or not, and why?

- | | |
|---------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Sell a brand new absorber using the same technique and chemical as <i>Puredry</i> because you... | <input type="checkbox"/> Will not sell a brand new absorber using the same technique and chemical as <i>Puredry</i> because you... |
| <input type="checkbox"/> Think no one can implicate, the company was closed. | <input type="checkbox"/> Afraid to be punished and paid compensation to Japanese company later. |
| <input type="checkbox"/> Will gain high profit from this product. | |

- | | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Think no need to thinking about the joint venture company, do not have any relationship to each other. | <input type="checkbox"/> Think duplicating the product will destroyed reputation and reliability from old customers. |
| <input type="checkbox"/> Think this is not illegal action, the company was closed. | <input type="checkbox"/> Do not want to be a bad person in Japanese's eyes even the business is over but we are friends. |
| <input type="checkbox"/> Think everyone have rights to do, no one hurt from this action and not violate to anybody's rights, Japanese company backed to Japan already | <input type="checkbox"/> Think it illegal to the law and break patent right of Japanese company. |
| <input type="checkbox"/> Think this is the right decision, helping other people who want to use this product to solve their problem after flooded. | <input type="checkbox"/> Respect to Japanese's right who was the creator and owner of technology |
| <input type="checkbox"/> Other..... | <input type="checkbox"/> Think it is not the right thing to do, lack of morality in doing business |
| | <input type="checkbox"/> Other..... |

Dilemma 3 Somnuek, a manager of famous pharmaceutical company who takes care about producing and sells drugs to patient for Biofarm chemical company. The company is producing medical and health - care product at the top of Thailand more than 30 years ago, as we know, some type of medicals were sold in very high price and required in the market especially uninvent medicine for some diseases like AIDs, Cancer etc. Once day, there is a chemist from rival company bought the first invented cancer medical formula sell to Somnuek before it was registered, produced, and sold in the market. Then Somnuek's company can produce and sell for the first company and gain a huge of money. If you were Somnuek, what would you like to do whether buy the formula from this chemist or not and why?

- | | |
|------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|
| <input type="checkbox"/> Buy the formula from this chemist because you... | <input type="checkbox"/> Will not buy the formula from this chemist because you... |
| <input type="checkbox"/> Think no one can implicate him, if no one spread this thing out loud. | <input type="checkbox"/> Afraid to get arrested and be punished |
| <input type="checkbox"/> Will gain huge profit and compensation for the company. | |

- | | |
|------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Will receive admiration from colleagues, boss and owner of company. | <input type="checkbox"/> Afraid that you will waste money because cannot trust the chemist 100%. |
| <input type="checkbox"/> Think that searching benefit for company is duty for officer. | <input type="checkbox"/> Will be bad person in colleague's aspect and this will be the weak point in working. |
| <input type="checkbox"/> Think it is regulation in business everyone can do for the highest benefit for company. | <input type="checkbox"/> Think it is illegal as buying stolen goods. |
| <input type="checkbox"/> Think that any company can do this for the highest benefit for patient. | <input type="checkbox"/> Think that cannot break the inventor's right in this medicine. |
| <input type="checkbox"/> Other..... | <input type="checkbox"/> Think it is not the right thing to do, lack of morality, and act like a thief. |
| | <input type="checkbox"/> Other..... |

Dilemma 4 Somrak, an owner of biggest land and house business in Thailand. Formerly turnover rate of his company was in crisis; deficit, debts, almost bankrupt and the company almost closed in case next project lose money again. Currently, Somrak's company take part in Government project's auction, this project has value more than 1,000 million thousand baht and it is needed for many companies. Due to the price of equipment was decreased, there will be a huge of profit from this project. In this auction, there is one government officer offer the project for Somrak, exchange with 10 million baht. Moreover, he promise to win other projects from government too. If you were Somrak, what would you like to do whether give money to the officer or pay nothing, and why?

- | | |
|-----------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Give money to the officer because you... | <input type="checkbox"/> Pay nothing to office because you... |
| <input type="checkbox"/> Will get that job and no one know, just between the officer and you. | <input type="checkbox"/> Afraid to get caught and punishment because of illegal to the criminal law. |
| <input type="checkbox"/> Think it is kind of big profit. | <input type="checkbox"/> Afraid to abridge for next auction. |
| <input type="checkbox"/> Think that, other people; follower, family will happy and proud of as a genius person. | <input type="checkbox"/> Want to be a good person in families' eyes included follower. |
| | <input type="checkbox"/> Think it is illegal to law. |

- Think it is not illegal action.
- Think it is not break other people right and no one get hurt from this action.
- Think this is not the wrong thing to do, it kind of normal thing in the society. If we not pay, other people will do it anyway.
- Other.....
- Think this is not the right thing to do, society will be worse than before.
- Other.....

Dilemma 5 Somprathana, the owner of biggest garment business in Thailand, every products were ordered from Thai suppliers for a long time, further than 20 years without any contract. But due to the increasing of wages in Thailand, the higher cost of goods and labor cost are increased. There are many garment business owners order products from China, even if made in China products are lower quality, but it is cheaper and save cost, and with this price will not make any effect to consumers too. On the other hands, many Thai suppliers have to closed down because cannot compete Chinese's company. If you were Somprathana, what would you like to do whether import products from China or order goods from Thai's partner as before, and why?

- Import products from China because you...
- Will not break to the contract so no one can blame and punish.
- Want to keep level of profits.
- Do not have to concern about Thai supplier, all suppliers want money from you.
- Think that there is no regulation act about doing this.
- Order goods from Thai's partner like before because you...
- Afraid it may cause to your reputation and decrease your reliability from Thai's suppliers.
- Want to keep the reliability and future's benefits.
- Want to keep the relationship between you and Thai's suppliers.
- Think that this is one of duty; Thais should help Thais, to protect our economic.

- | | |
|-------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Think that, in business point of view, everyone have right to protect their own benefit. | <input type="checkbox"/> Think that friends should not leave friends, do not want to destroy friendship. |
| <input type="checkbox"/> Think this is not break the moral, there are many people doing this. | <input type="checkbox"/> Think this is the right thing to do, it is moral in business. |
| <input type="checkbox"/> Other..... | <input type="checkbox"/> Other..... |

Dilemma 6 Somjai, the owner of fast food restaurant in New Deli, India, running the business with high competition and under the rule of religion. Moreover there is limitation in eating beef. Business has to gain high income enough to survive. The best seller menu is French fries, to be more delicious, Somjai has the idea adding some ingredient that has beef favor in French fries same as famous restaurant used. By the way, the label only is shown “made from 100% natural material”. If you were Somjai, what would you like to do, whether sell French fries with beef favor ingredient and disclose the customers or sell French fries with beef favor ingredient and reveal to the customers and why?

- | | |
|--------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Sell French fries with beef favor ingredient without telling it to the customers because you... | <input type="checkbox"/> Sell French fries with beef favor ingredient and reveal to the customers because you... |
| <input type="checkbox"/> Did not do anything wrong, and no one can take it as a guilty to you. | <input type="checkbox"/> Do not want to be punished later. |
| <input type="checkbox"/> Can gain the higher income. | <input type="checkbox"/> Afraid that you have to pay for compensation if someone sue you. |
| <input type="checkbox"/> Want to be admired by closed people or subordinators due to you can make more profit. | <input type="checkbox"/> Afraid that subordinators will disappointed because you cheat on customers |
| <input type="checkbox"/> Think this is not illegal. | <input type="checkbox"/> Think it is contrary to their religion. |
| <input type="checkbox"/> Think everyone have right not to reveal the ingredient. | <input type="checkbox"/> Think that India’s customers have right to know the ingredient of what they eat. |
| <input type="checkbox"/> Think it is not break the moral, it is business | <input type="checkbox"/> Think disclosing is not different from untruthfulness. So that contrary to morality. |
| <input type="checkbox"/> Other..... | |

Other.....

Dilemma 7 Somkid, a researcher and owner of an exported orchid company, later found that his company was using harmful chemicals to produce special orchids. This chemical can cause illness to employees and communities around her company. Even if the use of this chemical is illegal, it must be used to produce the specific type of orchid, Somkid sells. She needs to decide whether to stop using the harmful chemical or not. Currently, sales of this orchid create a lot of profit, and Somkid needs the money to save his son from a serious sickness. What would you do if you were Somkid? What is the reason why you would make this decision?

- | | |
|-----------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Continue selling this orchid because you | <input type="checkbox"/> Stop selling this orchid because you |
| <input type="checkbox"/> Afraid that customers will cancel all orders. | <input type="checkbox"/> Can be punished, and according to the law, selling harmful products is illegal. |
| <input type="checkbox"/> Get money to save your son from sickness. | <input type="checkbox"/> Can lose income if the customers know that this orchid is harmful to others. |
| <input type="checkbox"/> Received respect from family in your efforts to save family's member. | <input type="checkbox"/> Do not want to be a selfish person in the eyes of family members and subordinates. |
| <input type="checkbox"/> Are the head of the family and receive a duty to take care of the lives and welfare of the family. | <input type="checkbox"/> Are members of society and have a duty to follow the law. |
| <input type="checkbox"/> Must decide to save a person you love. | <input type="checkbox"/> Cannot violate others people's life, everyone has a right to be alive. |
| <input type="checkbox"/> Believe that saving a life is the most important thing now. | <input type="checkbox"/> Make other people's life in danger, this is a bad moral action. |
| <input type="checkbox"/> Other..... | <input type="checkbox"/> Other..... |

Dilemma 8 Enron is American energy, commodities, and services company. Expanding into the world's major company is company's goal. This mislead business plan made a high risk and financial crisis. There is more than nine-thousand million

dollar debt, lead to lacking of liquidity. After the crisis, CEOs planned to make a fake accounting to gain money from investors by moving all debt to subsidiary firm. Therefore there is no debt, no effect to stock and CEOs will gain bonus too. If you were one of CEOs what would you like to do whether support this solution or deny it and why?

- | | |
|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Support this solution because you... | <input type="checkbox"/> Deny supporting this solution because you... |
| <input type="checkbox"/> Think no investor know the trust, no one can implicate. | <input type="checkbox"/> Afraid that you will be punished, fake accounting is illegal. |
| <input type="checkbox"/> Will gain bonus and another profit. | <input type="checkbox"/> Will make you lack of reliability from investors, if they know this later. |
| <input type="checkbox"/> Will not make investors disappointed. | <input type="checkbox"/> Afraid that investor will be disappointed on you and you team. |
| <input type="checkbox"/> Think this is not illegal action. | <input type="checkbox"/> Do not want to break the law. |
| <input type="checkbox"/> Have choice to protect the company. | <input type="checkbox"/> Think that investors have their right to know the truth. |
| <input type="checkbox"/> Do not think this is conflict to morals in doing business, you have to do to survival. | <input type="checkbox"/> Think that contrary to morality, do not want to lie to investor. |
| <input type="checkbox"/> Other..... | <input type="checkbox"/> Other..... |

Dilemma 9 Somying, the owner of cleaning company. One position in her company, Skyscraper Windows Cleaner, is in danger during the working time. Managers asked for a huge budget for staff protection's equipment to decrease risk in cleaner's life. While equipments are all high price and this year company having a money crisis, it may close down later. If you were Somying, what would you like to do whether approve to purchase staff protection equipment for officer or disallow to purchase staff protection equipment and why?

- | | |
|----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------|
| <input type="checkbox"/> Approve to purchase staff protection equipment for officer because you... | <input type="checkbox"/> Disallow to purchase staff protection equipment because you... |
| <input type="checkbox"/> Afraid guilty and punishment if officer injured or die. | |

- | | |
|------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Do not think it will punished, law always have loophole. | <input type="checkbox"/> Want to keep company and yourself survive. |
| <input type="checkbox"/> Afraid that you have to pay for extra money. | <input type="checkbox"/> Do not have to thinking about officers, company's profit is the main goal for now on. |
| <input type="checkbox"/> Want to get admired from subordinators. | <input type="checkbox"/> Do not think that you break the law, otherwise if there is any rule about this, you willing break the law and pay for fine. |
| <input type="checkbox"/> Do not want to violate to labor's law. | <input type="checkbox"/> Think it is not your respond, officer need to take care themselves. |
| <input type="checkbox"/> Think that every officer have right to protect their working's life. | <input type="checkbox"/> Think it is not contrary to law and you do it for most people in company. |
| <input type="checkbox"/> Think this is moral in doing business and human life is precious more than money. | <input type="checkbox"/> Other..... |
| <input type="checkbox"/> Other..... | |

Dilemma 10 Somjet received a family resort business as a legacy from ancestors, after years passed by, mistakes from management show up with a large number of debts. As the owner of business, Somjet need to figure the way out to solve this problem and remain family business and hundreds of workers' life. He plans to loan huge money from government bank with a low value asset, easier to loan and not complicated like private bank. Comprised of helping from friend who has high position and work in the bank for long time, and he will pay for his friend as a brokerage later. He plan to use 16,000 square meters which value less than 10 million baht to loan 100 million baht from the bank. He will pay 7% of loan money to his friend but his friend has to break the law for him and will also damage government and budget for over pay. If you were Somjet, what would you like to do whether use 16,000 square meters to loan 100 million and pay 7% for friend or will not use 16,000 square meters to loan and find another solution and why?

- | | |
|---------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Use 16,000 square meters to loan 100 million and pay 7% for friend because you... | <input type="checkbox"/> Will not use 16,000 square meters to loan and find another solution because you... |
| <input type="checkbox"/> Will not be punished, it is not break to the law and there is no paper in paying money for friend too. | <input type="checkbox"/> Afraid to get caught and punished in case pay money to officer. |
| <input type="checkbox"/> Will gain money to save your business. | <input type="checkbox"/> Think if you get caught, you may lose benefit and waste your time in process. |
| <input type="checkbox"/> Will gain admiration from subordinate and family that you can keep business. | <input type="checkbox"/> Do not want to make family disappointed and be in the black list. |
| <input type="checkbox"/> Have to do it even you knew that you breaking the law. | <input type="checkbox"/> Do not want to break the law and supporting corruption. |
| <input type="checkbox"/> Will not make anyone hurt from you action, it is government's bank. | <input type="checkbox"/> Do not want to violate to other people's right, bank gain money from everyone's tax. |
| <input type="checkbox"/> Want to save officer's family, do not want them to be jobless. | <input type="checkbox"/> Think this is a bad business ethics, taking advantage from bank. |
| <input type="checkbox"/> Other..... | <input type="checkbox"/> Other..... |

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Appendix D
Questionnaire in Thai

6. รายได้ของครอบครัวต่อเดือน

() น้อยกว่า 30,000 บาท () 30,000 – 50,000 บาท

() 50,001 – 70,000 บาท () 70,001 – 90,000 บาท

() มากกว่า 90,000 บาท

ส่วนที่ 2 : การใช้เหตุผลในการตัดสินใจภายใต้สภาวะลำบากที่เกิดขึ้นในจากการประกอบธุรกิจ

คำแนะนำ

1. ขอให้ท่านอ่านเนื้อเรื่องและจับใจความแล้วให้ท่านตัดสินใจเลือกหรือไม่เลือกกระทำเพียงอย่างเดียวอย่างหนึ่งพร้อมคิดถึงเหตุผลในการตัดสินใจ โดยเลือกตอบเหตุผลในตัวเลือก 1 ใน 6 โดยใส่เครื่องหมาย “✓” หน้าตัวเลือกนั้น
2. ถ้าไม่มีตัวเลือกใดตรงกับเหตุผลของท่าน ขอให้ท่านเขียนเหตุผลพอสังเขปในช่องว่างที่เว้นไว้ให้
3. แบบสอบถามนี้ไม่มีคำตอบที่ตายตัวและไม่มีการตัดสินว่าถูกหรือผิด สารสำคัญของแบบสอบถามนี้คือ ต้องการทราบเหตุผลของท่านเท่านั้น

กรณีตัวอย่าง สมชายเป็นหนึ่งในคณะกรรมการของสภาหอการค้าแห่งประเทศไทย ซึ่งมีบทบาทสำคัญในการขับเคลื่อนเศรษฐกิจ ในการเลือกคณะกรรมการเข้ามาทำงานแต่ละครั้งจึงเป็นเรื่องสำคัญและมีอิทธิพลต่อการทำงานของสภาหอการค้า รวมถึงส่งผลกระทบต่อประเทศอย่างยิ่ง จำเป็นต้องเลือกบุคลากรที่มีความรู้ความสามารถ ประสบการณ์ มีความรับผิดชอบและเชื่อถือได้ และในการเลือกประธานคณะกรรมการของสภาหอการค้าประจำปี 2556 นี้ ดร.เมธี หนึ่งในผู้ได้รับเกียรติเลือกตั้งเป็นประธานเป็นที่ชายของภรรยาสมชาย เคยช่วยเหลือสมชายในการสร้างธุรกิจและเป็นหนึ่งในหุ้นส่วนคนสำคัญของบริษัท แต่สมชายรู้ว่า ดร.เมธีมี

ประสบการณ์ในการทำงานไม่เพียงพอ อีกทั้งมีผู้สมัครท่านอื่นที่มีความสามารถมากกว่า ถ้าท่านเป็นสมชาย ท่านจะตัดสินใจอย่างไร เพราะเหตุใด

- ลงคะแนนให้ดร.เมธีเป็นประธาน เพราะ ไม่ลงคะแนนให้ดร.เมธีเป็นประธาน เพราะ
- กลัวว่าดร.เมธีจะลงโทษโดยการถอนหุ้นออก จากบริษัทตน กลัวคนในองค์กรจะครหาเห็นว่าเข้าข้างคน รู้จัก
- เราสามารถทำงานในสภาได้ง่ายขึ้น อาจกระทบชื่อเสียงเราได้ หากดร.เมธีมีปัญหา
- ต้องการเป็นที่ชื่นชมของภรรยาและดร.เมธี ในการทำงาน
- เป็นหน้าที่ของคนในครอบครัว ที่ต้องคอย ช่วยเหลือซึ่งกันและกัน อยากให้เพื่อนๆ ในองค์กรมองว่าเราเป็นคน เที่ยงตรง
- ทุกคนมีสิทธิ์เท่าเทียมกันในการตัดสินใจเลือก มีหน้าที่ในการหาคนที่เหมาะสมที่สุดเข้ามาเป็น
- มองว่าเป็นเรื่องของโอกาสคนที่ไม่มี ประธาน
- ประสบการณ์ได้พิสูจน์ตัวเอง ทุกคนควรใช้อำนาจและสิทธิ์ที่มีเลือกคนที่มี
- อื่นๆ (ระบุ)..... ความสามารถ มากกว่าเลือกเพราะรู้จักกัน
- ตำแหน่งประธานนี้มีความสำคัญไม่เพียงแต่ ระดับองค์กรแต่เป็นระดับประเทศ ดังนั้นจึง ควรเลือกคนที่มีคุณสมบัติเหมาะสมที่สุด ยุติธรรมที่สุด
- อื่นๆ (ระบุ).....

กรณี 1 สมพงษ์เข้าทำงานในตำแหน่งเจ้าหน้าที่บริหารด้านการตลาดตั้งแต่เรียนจบใหม่ๆ ให้กับบริษัท ชันชายน์ เอเชีย จำกัด บริษัทเปิดใหม่เกี่ยวกับด้านการท่องเที่ยว สมพงษ์เป็นคนขยัน ฉลาด รอบคอบ มีความ

รับผิดชอบและมีความก้าวหน้าทางการทำงานสูง หลังจากทำงานมาได้ 3 ปี สมพงศ์ได้รับทุนจากบริษัทซึ่งมีอยู่อย่างจำกัดเป็นทุนแรกและทุนเดียวเพื่อไปศึกษาต่อระดับปริญญาโทที่ประเทศอเมริกา บริษัทคาดหวังอย่างสูงที่สมพงศ์จะกลับมาเป็นกำลังสำคัญในการพัฒนาบริษัท หลังจากกลับมาทำงานใช้ทุนได้เพียงปีเดียว เพื่อนสนิทมากที่สุดคนหนึ่งของสมพงศ์ที่เคยเรียนด้วยกันที่อเมริกา มาเปิดสาขาของบริษัทที่ประเทศไทย ต้องการคนที่มีความสามารถและไวใจได้ ตำแหน่งนี้เป็นตำแหน่งที่สำคัญและต้องการอย่างเร่งด่วน เพื่อนของสมพงศ์จึงมาชวนเขาให้ไปทำงานด้วย โดยเสนอตำแหน่งที่สูงกว่า เงินเดือนที่มากกว่าถึง 3 เท่า พร้อมรถประจำตำแหน่งและบ้านพัก ถ้าท่านเป็นสมพงศ์ท่านจะตัดสินใจและให้เหตุผลอย่างไร

- เปลี่ยนงานใหม่ เพราะ
- กลัวเพื่อนที่มาชวนจะโกรธและเลิกคบ
- คิดว่าเราเรียนมาสูงควรได้รับผลตอบแทนที่ ไม่เปลี่ยนงานใหม่ เพราะ
- คุ้มค่า กลัวเพื่อนร่วมงานและหัวหน้าจะโกรธและเลิก
- มีหน้ามีตาทางสังคมเพิ่มมากขึ้นทำให้คน คบ
- ใกล้ชิด เช่น ภรรยา ครอบครัว เพื่อนต่างชั้น ที่ทำงานเดิมมีความมั่นคงและสวัสดิการดีอยู่
- ชม แล้ว
- ด้วยหน้าที่ของหัวหน้าครอบครัว ต้องดูแลให้ จะสร้างความผิดหวังให้กับเจ้านายและเพื่อน
- คนในครอบครัวอยู่ดีมีสุข ร่วมงานเดิม
- เป็นสิทธิที่ทุกคนมีในการใช้ความรู้ เป็นเสมือนหน้าที่ที่ต้องจงรักภักดีต่อองค์กร
- ความสามารถของตัวเองพัฒนางานให้ดีขึ้น บริษัท ชันชายน์ เอเชียจำกัดมีสิทธิ์ในความรู้อยู่ที่
- ไม่ได้เป็นการละเมิดศีลธรรมและไม่ได้เป็นสิ่งที่ เราได้มาเพราะเป็นผู้ถือหุ้น
- ที่เลวร้าย ถือว่าเป็นสิ่งไม่ควรทำ ผิดจริยธรรม
- อื่นๆ (ระบุ)..... อื่นๆ (ระบุ).....

กรณี 2 สมจิตต์เป็นเจ้าของบริษัทร่วมกับบริษัทจากญี่ปุ่น นำเข้าและผลิตสารดูดความชื้นภายใต้แบรนด์ PureDry มาเป็นเวลา 15 ปี โดยสมจิตต์เป็นผู้บุกเบิกตลาดในไทยแต่ใช้สินค้าที่คิดค้นขึ้นโดยบริษัทจากญี่ปุ่น วันหนึ่งเกิดทะเลาะกันเรื่องแบ่งผลประโยชน์สมจิตต์ไม่พอใจอย่างมากจึงยกเลิกการเป็นหุ้นส่วนทางธุรกิจและบริษัทได้ปิดตัวลง ภายหลังเกิดเหตุการณ์น้ำท่วม สารดูดความชื้นเป็นที่ต้องการของตลาดอย่างมาก สมจิตต์เห็นว่าเป็นโอกาสดีทางธุรกิจที่จะได้กำไรอย่างงาม จึงมีความคิดที่จะผลิตสารดูดความชื้นแบรนด์ของตัวเอง โดยใช้สูตรเดิมแต่เปลี่ยนแบรนด์สินค้า เพราะไม่ต้องการลงทุนในงานวิจัย ถ้าท่านเป็นสมจิตต์ท่านจะทำเช่นนี้หรือไม่ เพราะเหตุใด

- | | |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> ทำ เพราะ | <input type="checkbox"/> ไม่ทำ เพราะ |
| <input type="checkbox"/> ไม่มีใครจะมาเอาผิดเราได้ เพราะบริษัทร่วมทุนปิดกิจการไปแล้ว | <input type="checkbox"/> กลัวถูกลงโทษโดยการเสียค่าชดเชย หากบริษัทจากญี่ปุ่นมาฟ้องร้องภายหลัง |
| <input type="checkbox"/> ทำให้ธุรกิจได้กำไรมาก | <input type="checkbox"/> กลัวเสียงชื่อเสียงและกลัวผู้ค้าไม่เชื่อถือจากลูกค้าที่เคยซื้อสินค้า เพราะลอกเลียนสินค้าของบริษัทร่วมทุน |
| <input type="checkbox"/> เราไม่ต้องคำนึงถึงผู้ร่วมทุน เนื่องจากไม่ได้เป็นพันธมิตรกันแล้ว | <input type="checkbox"/> ทำให้บริษัทญี่ปุ่นที่เคยร่วมทุนมองเราไม่ดี แม้ว่าเราจะเลิกทำธุรกิจด้วยกันแต่ก็ยังเป็นมิตร |
| <input type="checkbox"/> ไม่เห็นว่าเป็นการกระทำที่ผิดต่อกฎหมาย เพราะว่าได้เลิกกิจการไปแล้ว | <input type="checkbox"/> ผิดกฎหมาย ละเมิดสิทธิบัตรทางความคิดของบริษัทญี่ปุ่น |
| <input type="checkbox"/> เป็นสิทธิ์ที่ทุกคนทำได้ ไม่มีใครเดือดร้อนและไม่ได้ละเมิดสิทธิใคร บริษัทญี่ปุ่นเองก็กลับไปประเทศแล้ว | <input type="checkbox"/> ควรเคารพสิทธิของบริษัทญี่ปุ่น ซึ่งเป็นคนคิดค้นและเป็นเจ้าของเทคโนโลยี |
| <input type="checkbox"/> เป็นสิ่งที่ถูกต้อง ได้ช่วยผู้ที่เดือดร้อน ช่วยผู้บริโภคให้ได้ใช้สินค้าที่ต้องการ | |
| <input type="checkbox"/> อื่นๆ (ระบุ)..... | |

เป็นสิ่งที่ไม่ถูกต้อง ขาดจริยธรรมในการทำ

ธุรกิจ

อื่นๆ (ระบุ).....

กรณี 3 สมนึกเป็นผู้จัดการดูแลเรื่องการผลิตของบริษัท ไบโอฟาร์ม เคมีคัลส์ จำกัด ซึ่งเป็นผู้ผลิตยาและผลิตภัณฑ์เพื่อสุขภาพชั้นนำ มีชื่อเสียงมากกว่า 30 ปี ทั้งนี้อย่างที่ทราบกันดี ยาบางชนิดสามารถขายได้ราคาดีและเป็นที่ต้องการสูง โดยเฉพาะยาที่ยังไม่มีใครสามารถคิดค้นขึ้นมาเพื่อรักษาโรคบางชนิด เช่น โรคเอดส์ โรคมะเร็ง เป็นต้น วันหนึ่งมีนักเคมีที่ทำงานให้กับบริษัทคู่แข่ง ลักลอบนำสูตรยารักษา มะเร็งที่คิดค้นได้เป็นที่แรก และยานี้กำลังจะถูกนำไปขึ้นทะเบียนเพื่อมาผลิตและขายออกสู่ตลาด มาขายให้กับสมนึกเพื่อที่จะนำไปผลิตและจัดลิสสิทธิ์ทำรายได้จำนวนมหาศาลก่อนใคร ถ้าท่านเป็นสมนึกท่านจะซื้อสูตรยารักษา มะเร็งจากนักเคมีท่านนี้หรือไม่ เพราะเหตุใด

ซื้อ เพราะ

ไม่ซื้อ เพราะ

ไม่คิดว่าจะมีใครมาเอาผิดได้ เพราะเราไม่พูด

กลัวถูกจับได้และถูกลงโทษ

และนักเคมีที่เอาสูตรยามาขายก็ไม่มีทางบอก

เราอาจต้องเสียเงินเองโดยเปล่าประโยชน์

ใครอยู่แล้ว

เพราะไม่สามารถเชื่อนักเคมีได้ 100%

เราได้ผลตอบแทนคุ้มค่าและสร้างกำไรให้

เพื่อนร่วมงานที่รู้เรื่องจะมองเราว่าเป็นคนไม่ดี

บริษัท

และมีปมด้อยในการทำงานต่อไป

ได้รับความยกย่องจากเพื่อนร่วมงาน หัวหน้าและ

เป็นเรื่องผิดกฎหมาย เหมือนการรับซื้อของ

เจ้าของบริษัท

โจร

เป็นหน้าที่ที่ต้องแสวงหาประโยชน์ให้กับบริษัท

เป็นสิทธิของเจ้าของยาที่เราไม่ควรละเมิด

- เป็นกฎเกณฑ์ทางธุรกิจที่ทุกคนทำได้ เป็นข้อ
ได้เปรียบที่สามารถทำเพื่อประโยชน์สูงสุดของ
บริษัท
- มันเป็นเรื่องไม่สมควรทำ ผิดศีลธรรม
เปรียบเสมือนเป็นการขโมยของๆผู้อื่น
- อื่นๆ (ระบุ).....
- บริษัทสามารถทำประโยชน์ให้ผู้ที่ต้องการใช้จ่าย
อยู่ดี
- อื่นๆ (ระบุ).....

กรณี 4 สมรักษ์เป็นเจ้าของธุรกิจก่อสร้างชื่อดังในเมืองไทย ผลประกอบการของบริษัทติดลบมาหลายโครงการ ก่อนหน้านี้ อีกทั้งมีหนี้เป็นจำนวนมาก บริษัทอาจต้องปิดกิจการลงหากขาดทุนอีก ครั้งนี้บริษัทของสมรักษ์ได้เป็นหนึ่งในผู้เข้าร่วมประมูลสร้างทางด่วน งบประมาณไม่ต่ำกว่า 1,000 ล้านบาท โครงการนี้เป็นที่ต้องการของหลายบริษัท เพราะเนื่องจากราคาวัสดุอุปกรณ์ก่อสร้างปรับตัวลดลงทำให้ได้กำไรเป็นจำนวนมาก ในการประมูลงานครั้งนี้มีเจ้าหน้าที่ของรัฐยื่นข้อเสนอให้กับสมรักษ์โดยการตัดสินบนเป็นจำนวน 10 ล้านบาท เพื่อที่จะได้งาน และสัญญาว่านอกจากงานนี้แล้ว จะช่วยให้ได้งานประมูลอื่นๆอีก ถ้าท่านเป็นสมรักษ์จะตัดสินใจอย่างไร เพราะเหตุใด

- ให้เงินแก่เจ้าหน้าที่ของรัฐ เพราะ
- ไม่ให้เงินแก่เจ้าหน้าที่ของรัฐ เพราะ
- เราได้งานและคิดว่าไม่มีใครรู้หรือเอาผิดเราได้
- กลัวถูกจับได้เนื่องจากทำผิดกฎหมายอาญา
- ได้ผลประโยชน์ที่คุ้มค่า
- และกลัวโดนลงโทษ ทางกฎหมาย
- คนใกล้ชิดเช่น ลูกน้อง ครอบครัวภูมิใจในตัว
- กลัวถูกตัดสิทธิ์ในการประมูลงานครั้งต่อไป
- เราเห็นว่าเราเป็นคนเก่ง
- ต้องการเป็นคนดีในสายตาครอบครัว ลูกน้อง
- ไม่คิดว่าเป็นเรื่องผิดกฎหมาย
- ถือเป็นการทำผิดกฎหมาย

- ไม่ได้ไปละเมิดสิทธิ์ของใครและไม่ได้ทำให้ใครเดือดร้อน
- เป็นการละเมิดสิทธิ์ของบริษัทอื่นถือว่าไม่ยุติธรรมต่อคนอื่น
- ไม่ได้เป็นสิ่งผิด เป็นเรื่องปกติ สุดท้ายก็ต้องมีบริษัทอื่นจ่ายเงินให้อยู่ดี
- เป็นสิ่งที่ไม่สมควรทำเพราะจะทำให้สังคมแย่กว่าเดิม
- อื่นๆ (ระบุ).....
- อื่นๆ (ระบุ)

กรณี 5 สมปรรารถนาเป็นเจ้าของกิจการเสื้อผ้ารายใหญ่ที่สุดในไทย โดยสินค้าทุกชิ้นสั่งผลิตจากผู้ผลิตในประเทศที่รู้จักกันมาเป็นเวลากว่า 20 ปี โดยไม่ได้มีการทำสัญญาผูกพันกันแต่อย่างใด เนื่องจากนโยบายค่าแรงขั้นต่ำ 300 บาท ทำให้ต้นทุนของสินค้าและแรงงานสูงขึ้นอย่างมาก ส่งผลต่อต้นทุนการผลิตสินค้าเพิ่มขึ้น เจ้าของธุรกิจจำนวนมากจึงหันไปพึ่งผู้ผลิตสินค้าจากจีน แม้ว่าคุณภาพสินค้าจากจีนจะด้อยกว่า แต่ราคาถูกกว่ากันมาก นอกจากจะสามารถรักษาระดับต้นทุนการผลิตให้คงเดิมแล้ว ราคายังไม่กระทบต่อผู้บริโภค แต่เป็นผลทำให้ผู้ผลิตไทยหลายบริษัทต้องปิดกิจการลงเนื่องจากไม่สามารถสู้กับราคาสินค้าของจีนได้ ถ้าท่านเป็นสมปรรารถนา ท่านจะเลือกวิธีไหน เพราะเหตุใด

- นำเข้าสินค้าจากผู้ผลิตจีน เพราะ
- ใช้สินค้าผู้ผลิตไทย เพราะ
- ไม่ได้อยู่ใต้เงื่อนไขสัญญาใดๆ จึงถือว่าไม่ผิด
- กลัวตัวเองเสียชื่อเสียงและลดความน่าเชื่อถือจากต่อกฎหมาย ไม่มีบทลงโทษ ผู้ผลิตไทย
- เพื่อรักษาผลกำไร
- เพื่อรักษาความน่าเชื่อถือและผลประโยชน์ในอนาคต
- ไม่จำเป็นต้องเกรงใจผู้ผลิตจากไทย เพราะ
- อนาคต
- ผู้ผลิตไทยก็แสวงหาผลประโยชน์จากเรา
- ต้องการรักษาน้ำใจผู้ผลิตไทยที่เคยรู้จักกันมาเช่นกัน
- นาน
- ไม่ได้มีกฎหมายบัญญัติไว้ว่าห้ามทำ

- ในการทำธุรกิจทุกคนมีสิทธิพิทักษ์ผลประโยชน์ของตนเอง
- ในฐานะที่เป็นคนไทยจึงเป็นหน้าที่ที่ต้องช่วยเหลือผู้ผลิตไทยด้วยกันเพื่อช่วยเศรษฐกิจของประเทศ
- ไม่ได้เป็นเรื่องผิดศีลธรรม ผู้ประกอบการหลายๆคนก็ทำเช่นนี้
- เปรียบเสมือนเป็นพันธมิตรทางจิตใจ ที่เพื่อนต้องไม่ทิ้งกัน ไม่ทำลายความสัมพันธ์ซึ่งกันและกัน
- อื่นๆ (ระบุ).....
- เป็นสิ่งที่ดีที่ควรทำ เป็นจริยธรรมในการทำธุรกิจ
- อื่นๆ (ระบุ).....

กรณี 6 สมใจเป็นเจ้าของธุรกิจร้านอาหารจากไทย ไปเปิดกิจการร้านอาหารฟาสต์ฟู้ดในกรุงนิวเดลี ประเทศอินเดีย อย่างที่ทราบกันอินเดียเป็นตลาดใหญ่ ธุรกิจร้านอาหารในอินเดียมีการแข่งขันสูง สมใจจึงตั้งยอดขายไว้สูงมากเพื่อความอยู่รอดของกิจการ แต่มีข้อจำกัดเรื่องการทานเนื้อวัวเพราะเป็นข้อห้ามทางศาสนา อาหารที่ขายดีที่สุดในอินเดียเป็นเฟรนช์ฟรายด์ สมใจจึงมีความคิดที่จะใส่ผงปรุงรสที่มีส่วนผสมของเนื้อวัวเพื่อเพิ่มรสชาติให้เฟรนช์ฟรายด์ ซึ่งเป็นสูตรเดียวกับร้านอาหารฟาสต์ฟู้ดที่มีชื่อเสียงใช้กัน โดยระบุแต่เพียงว่าส่วนผสมของเฟรนช์ฟรายด์ทำมาจากวัตถุดิบจากธรรมชาติ 100% ถ้าท่านเป็นสมใจท่านจะตัดสินใจทำอะไร เพราะเหตุใด

- ชายเฟรนช์ฟรายด์ใส่ผงปรุงรสที่มีส่วนผสมของเนื้อวัวโดยไม่เปิดเผยสูตรที่แท้จริง เพราะ
- ชายเฟรนช์ฟรายด์ใส่ผงปรุงรสที่มีส่วนผสมของเนื้อวัว พร้อมทั้งเปิดเผยสูตรที่แท้จริง เพราะ
- ไม่ได้ทำผิดอะไร ไม่มีใครมาเอาโทษเราได้
- กลัวถูกลงโทษภายหลัง
- ทำให้เรามียอดขายเกินกว่าที่ตั้งไว้ได้
- ต้องการเป็นที่ชื่นชมของคนใกล้ชิด ลูกน้องที่มี
- ความคิดที่ดีในการทำกำไร

- | | |
|----------------------------------------------------------------------|------------------------------------------------------------------------|
| <input type="checkbox"/> ไม่ได้ทำผิดกฎหมาย | <input type="checkbox"/> เกรงว่าเราจะต้องเสียค่าชดเชย หากมีการ |
| <input type="checkbox"/> เป็นสิทธิ์ที่ของบริษัทที่ไม่ต้องเปิดเผยสูตร | ฟ้องร้องเกิดขึ้นภายหลัง |
| <input type="checkbox"/> ไม่ได้ผิดจริยธรรม เป็นเรื่องของธุรกิจ | <input type="checkbox"/> เกรงว่าลูกน้องจะผิดหวังในตัวเรา เพราะเรา |
| <input type="checkbox"/> อื่นๆ (ระบุ)..... | หลอกลวงผู้บริโภค |
| | <input type="checkbox"/> ขัดต่อหลักศาสนาของคนอินเดีย |
| | <input type="checkbox"/> ลูกค้ายินดีมีสิทธิ์ที่จะรู้ส่วนผสมของอาหารที่ |
| | บริโภค |
| | <input type="checkbox"/> การตั้งใจปกปิดถือว่าเป็นการโกหกซึ่งเป็นการ |
| | ผิดต่อศีลธรรม |
| | <input type="checkbox"/> อื่นๆ (ระบุ)..... |

กรณี 7 สมคิดเป็นนักวิจัยและเจ้าของกิจการกล้วยไม้ส่งออก สมคิดมารู้ทีหลังว่าสารเคมีที่นำมาใช้ในการวิจัยกล้วยไม้ชนิดหนึ่งเป็นอันตรายต่อสุขภาพของพนักงานและชุมชนในระยะยาว ซึ่งถือว่าการกระทำผิดต่อกฎหมาย แต่เนื่องจากสารเคมีดังกล่าวจำเป็นต้องใช้ในการเพาะพันธุ์กล้วยไม้ชนิดพิเศษนี้เพื่อคุณภาพของสินค้า ประกอบกับตอนนี้สมคิดเดือนร้อนเรื่องเงิน ลูกชายป่วยเป็นโรคร้ายแรงต้องการเงินค่ารักษาพยาบาลเป็นจำนวนมาก ถ้าท่านเป็นสมคิดท่านเลือกอย่างไร ด้วยเหตุผลใด

- | | |
|--------------------------------------------------------|------------------------------------------------------------------|
| <input type="checkbox"/> ขายกล้วยไม้ชนิดนี้ต่อไป เพราะ | <input type="checkbox"/> ไม่ขายกล้วยไม้ชนิดนี้อีก เพราะ |
| <input type="checkbox"/> เกรงว่าลูกค้าจะดั่งสินค้า | <input type="checkbox"/> ทำผิดกฎหมาย กลัวโดนลงโทษ |
| <input type="checkbox"/> ทำให้เรามีเงินไปรักษาลูก | <input type="checkbox"/> เราอาจจะขาดรายได้ ลูกค้าจะไม่ซื้อสินค้า |
| <input type="checkbox"/> ได้รับการชื่นชมจากลูกและภรรยา | ชนิดอื่น ถ้ารู้ว่ากล้วยไม้ชนิดนี้เป็นอันตราย |
| | ต่อสังคม |

- เป็นหน้าที่ของหัวหน้าครอบครัวที่ต้องดูแลชีวิตและสวัสดิการของคนในครอบครัวให้ดี
- ไม่ต้องการให้ลูกน้องและครอบครัวมองว่าเราเป็นคนเห็นแก่ตัว
- ทุกคนมีสิทธิ์ที่จะเลือกรักษาชีวิตคนที่เรารัก
- หนึ่งในหน้าที่พลเมืองที่ดีคือไม่ทำผิดต่อกฎหมาย
- เป็นสิ่งที่ควรทำ เนื่องจากการช่วยชีวิตคนเป็นสิ่งสำคัญที่สุด
- ทุกคนรักชีวิตของตัวเอง เราไม่ควรละเมิดสิทธิ์ของคนอื่น แม้ว่าจะได้เงินมาแต่ไม่ใช่สิ่งที่ถูก
- อื่นๆ (ระบุ).....
- เป็นการทำผิดศีลธรรมอย่างร้ายแรง ที่ทำให้ผู้อื่นอยู่ในอันตราย
- อื่นๆ (ระบุ).....

กรณี 8 Enron เป็นบริษัทก๊าซธรรมชาติและไฟฟ้าขนาดใหญ่ของอเมริกา บริษัทได้มีการกระจายธุรกิจ โดยมีความมุ่งมั่นเพื่อที่จะเป็นบริษัทอันดับ 1 ของโลก แต่จากรูปแบบการทำธุรกิจดังกล่าวมีความเสี่ยงสูงและทำให้บริษัทเป็นหนี้ไม่ต่ำกว่า 9,000 ล้านดอลลาร์และนำไปสู่ปัญหาการเกิดสภาพคล่อง Enron จึงแก้ปัญหาด้วยการตั้งบริษัทลูกเพื่อยกย้ายหนี้เสียและตกแต่งบัญชีจึงทำให้บริษัทไม่ขาดทุน หุ้นไม่ตกและทำให้คณะบริหารได้โบนัส ถ้าท่านเป็นหนึ่งในคณะผู้บริหารระดับสูงซึ่งเป็นผู้ตัดสินใจหลักของบริษัท Enron ท่านจะตัดสินใจอย่างไร เพราะเหตุใด

- สนับสนุนการตกแต่งบัญชีซึ่งไม่ถูกต้อง เพราะ
- คัดค้านการตกแต่งบัญชี เพราะ
- ผู้ถือหุ้นไม่รู้ความจริงและไม่สามารถเอาผิดได้
- กลัวว่าทีมบริหารจะได้รับโทษเพราะการตกแต่งบัญชีมันผิดกฎหมายและทำให้เราต้องร่วมรับโทษ
- ทำให้ตัวเรารายได้โบนัสและผลประโยชน์ตอบแทน

- ไม่ทำผู้ถือหุ้นผิดหวังในตัวของคุณะผู้บริหาร
- ไม่คิดว่าเป็นการทำผิดกฎหมาย
- มีสิทธิ์เลือกที่จะปกป้องผลประโยชน์ของบริษัทก่อน
- ไม่คิดว่าผิดต่อหลักจริยธรรมในการทำธุรกิจ
- อื่นๆ (ระบุ).....
- กลัวขาดความน่าเชื่อถือจากผู้ถือหุ้น ถ้าผู้การกระทำดังกล่าวภายหลัง
- กลัวผู้ถือหุ้นจะผิดหวังในตัวคุณะผู้บริหารถ้ารู้มีการบริหารงานอย่างไม่ซื่อสัตย์
- ไม่อยากทำสิ่งที่ผิดกฎหมายเพราะการตกแต่งตกแต่งบัญชีเพื่อความอยู่รอดของบริษัท
- ผู้ถือหุ้นเป็นผู้สิทธิ์ที่จะรู้สถานะที่แท้จริงของบริษัท
- เห็นว่าเป็นการผิดต่อหลักศีลธรรม เป็นการโกหกหลอกลวงผู้ถือหุ้น
- อื่นๆ (ระบุ).....

กรณี 9 สมหญิงเป็นเจ้าของบริษัททำความสะอาด ในบริษัทมีตำแหน่งพนักงานเช็ดกระจกบนตึกสูงที่มีความเสี่ยงในการทำงานสูงมาก ทางฝ่ายหัวหน้าช่างจึงเสนอขอขบประมาณในการซื้ออุปกรณ์เพื่อป้องกันชีวิตและลดความเสี่ยงให้กับพนักงาน แต่เนื่องจากอุปกรณ์แต่ละชุดมีราคาแพงมาก บริษัทเองปีนรายได้ไม่ได้ตามเป้าที่วางเอาไว้ ยอดตกอย่างมาก บริษัทอาจถึงขั้นปิดกิจการได้ หากท่านเป็นสมหญิง ท่านจะพิจารณาเรื่องนี้อย่างไร เพราะเหตุใด

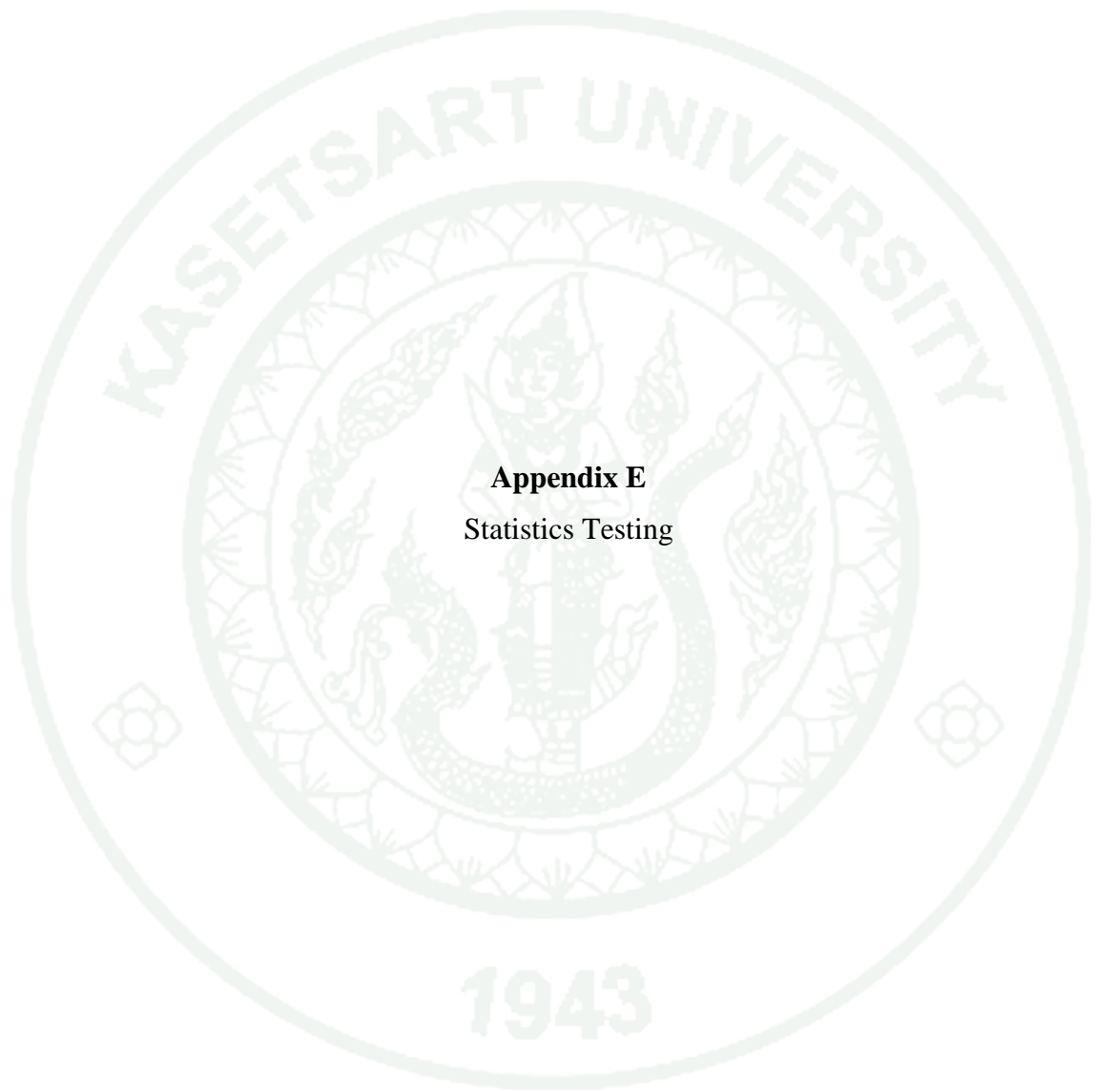
- อนุมัติให้ซื้ออุปกรณ์ เพราะ
- ไม่อนุมัติให้ซื้ออุปกรณ์ เพราะ
- กลัวว่าตัวเองมีความผิดและถูกลงโทษ หากมีพนักงานได้รับอันตรายหรือเสียชีวิต
- ไม่คิดว่าจะถูกลงโทษ คิดว่ากฎหมายมีช่องโหว่เสมอ
- เพื่อให้ตัวเราและบริษัทอยู่รอด

- | | |
|-----------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> เกรงว่าเราจะต้องเสียค่าใช้จ่ายเพิ่ม หาก
พนักงานประสบอุบัติเหตุ | <input type="checkbox"/> คิดว่าไม่จำเป็นต้องสนใจว่าลูกน้องคิดอย่างไร
มุ่งผลประโยชน์ของบริษัทเป็นใหญ่ |
| <input type="checkbox"/> ได้รับความชื่นชมจากลูกน้อง | <input type="checkbox"/> ไม่ได้คิดว่าเป็นการละเมิดกฎหมาย แต่ถ้ามี |
| <input type="checkbox"/> เกรงว่าจะละเมิดกฎหมายแรงงาน | กฎหมายกำหนดไว้ ก็ยอมละเมิดและยอมถูก |
| <input type="checkbox"/> พนักงานมีสิทธิ์ที่จะได้รับความคุ้มครองชีวิต
ระหว่างการทำงาน | <input type="checkbox"/> ไม่ได้เป็นความรับผิดชอบที่ต้องมาดูแล |
| <input type="checkbox"/> ถือว่ามีจริยธรรมในการทำธุรกิจ ชีวิตพนักงาน
มีความสำคัญมากกว่าเงิน | พนักงานต้องระมัดระวังตัวเอง |
| <input type="checkbox"/> อื่นๆ (ระบุ)..... | <input type="checkbox"/> ไม่ได้ผิดต่อศีลธรรมและทำเพื่อประโยชน์ของ
คนส่วนใหญ่ |
| | <input type="checkbox"/> อื่นๆ (ระบุ)..... |

กรณี 10 สมเจตน์ได้รับมรดกเป็นกิจการรีสอร์ทของตระกูล แต่เนื่องจากการวางแผนที่ผิดพลาดกิจการขาดทุนติดต่อกันทำให้เป็นหนี้จำนวนมาก เพื่อรักษากิจการของตระกูลและพนักงานกว่าร้อยชีวิต สมเจตน์วางแผนกู้เงินจากธนาคารของรัฐซึ่งกู้ง่าย ขั้นตอนไม่ยุ่งยากเหมือนธนาคารเอกชน อีกทั้งเพื่อนของสมเจตน์เป็นเจ้าของที่ธนาคาร สมเจตน์ตั้งใจเอาที่ดินจำนวน 10 ไร่เข้าไป โดยรู้ว่าที่ดินดังกล่าวมีมูลค่าไม่เกิน 10 ล้านบาท แต่ให้ตีราคาเป็นจำนวนเงิน 100 ล้านบาท โดยสัญญาว่าจะให้เงินปากถุงหรือค่าธรรมเนียมในการกู้เงินแก่เพื่อนเป็นเงิน 7% ของเงินกู้ที่จะได้ แต่อย่างไรก็ตามอาจจะทำให้เพื่อนซึ่งเป็นคนเก่าคนแก่ของธนาคารต้องทำผิดกฎหมายไปด้วย อีกทั้งทำให้ธนาคารรัฐเสียหาย ต้องจ่ายเงินเกินความเป็นจริงและกระทบต่องบประมาณ ถ้าท่านเป็นสมเจตน์ ท่านจะตัดสินใจอย่างไร เพราะเหตุใด

- เอาที่ดินเข้ากู้เงินจากธนาคารรัฐและจ่ายเงิน 7% เพราะ
- ไม่เอาที่ดินเข้ากู้เงิน ทางออกด้วยวิธีอื่น เพราะ
- กลัวถูกจับได้และถูกลงโทษฐานให้สินบนเจ้าพนักงาน
- ไม่โดนลงโทษตามกฎหมาย เพราะไม่ได้ทำ
- ถ้าถูกจับได้จะทำให้เราเสียประโยชน์ เกิดความยุ่งยากในการว่าคดีความ
- สัญญาผูกพันเป็นลายลักษณ์อักษรว่าให้ให้เงินแก่เพื่อน
- ทำให้เรามีเงินไปบริหารกิจการ
- ไม่ต้องการให้คนในครอบครัวผิดหวังและมีชื่ออยู่ในบัญชีดำของธนาคาร
- ได้รับการยกย่องจากลูกน้องและคนในตระกูล ที่ทำให้สามารถเปิดกิจการต่อไปได้
- ไม่อยากทำผิดต่อกฎหมายถือเป็นการสนับสนุนการคอร์รัปชัน
- รู้ว่าทำผิดต่อกฎหมาย แต่ต้องทำและยอมชดใช้ค่าเสียหายต่อธนาคาร
- เป็นการละเมิดสิทธิคนอื่น เนื่องจากธนาคารรัฐนำเงินมาจากภาษีของประชาชน
- ไม่ได้ทำให้ผู้ใดผู้หนึ่งเดือดร้อน เพราะเป็นธนาคารรัฐ
- เป็นเรื่องผิดศีลธรรมในการทำธุรกิจ เป็นการเอาเปรียบธนาคารเนื่องจากไปเบียดเบียนเงินของธนาคาร
- มีคุณธรรมที่จะช่วยเหลือพนักงานและครอบครัวไม่ให้ตกงาน
- อื่นๆ (ระบุ).....
- อื่นๆ (ระบุ).....

1943



Appendix E
Statistics Testing

Statistics Testing

Frequency Table

Sex of Sample

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid male	163	40.8	40.8	40.8
female	237	59.3	59.3	100.0
Total	400	100.0	100.0	

Academic Year

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Freshman	100	25.0	25.0	25.0
Sophomore	100	25.0	25.0	50.0
Junior	100	25.0	25.0	75.0
Senior	100	25.0	25.0	100.0
Total	400	100.0	100.0	

Department

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Finance	80	20.0	20.0	20.0
Management	80	20.0	20.0	40.0
Operations management	80	20.0	20.0	60.0
Marketing	80	20.0	20.0	80.0
Accounting	80	20.0	20.0	100.0
Total	400	100.0	100.0	

GPA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	2.00-2.50	144	36.0	36.0	36.0
	2.51-3.00	84	21.0	21.0	57.0
	3.01-3.50	93	23.3	23.3	80.3
	3.50 - 4.00	79	19.8	19.8	100.0
	Total	400	100.0	100.0	

Religions of Sample

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Buddhist	334	83.5	83.5	83.5
	Christian	40	10.0	10.0	93.5
	Muslim	26	6.5	6.5	100.0
	Total	400	100.0	100.0	

Family's income

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	below 30,000 baht	87	21.8	21.8	21.8
	30,001 - 50,000	128	32.0	32.0	53.8
	50,001 - 70,000	78	19.5	19.5	73.3
	70,001 - 90,000	25	6.3	6.3	79.5
	more than 90,001	82	20.5	20.5	100.0
	Total	400	100.0	100.0	

Employers

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	6	1.5	1.5	1.5
stage 2	72	18.0	18.0	19.5
stage 3	35	8.8	8.8	28.3
stage 4	101	25.3	25.3	53.5
stage 5	140	35.0	35.0	88.5
stage 6	46	11.5	11.5	100.0
Total	400	100.0	100.0	

Owners

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	40	10.0	10.0	10.0
stage 2	32	8.0	8.0	18.0
stage 3	30	7.5	7.5	25.5
stage 4	121	30.3	30.3	55.8
stage 5	107	26.8	26.8	82.5
stage 6	70	17.5	17.5	100.0
Total	400	100.0	100.0	

Managers

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	24	6.0	6.0	6.0
stage 2	60	15.0	15.0	21.0
stage 3	27	6.8	6.8	27.8
stage 4	80	20.0	20.0	47.8
stage 5	91	22.8	22.8	70.5
stage 6	118	29.5	29.5	100.0
Total	400	100.0	100.0	

Government

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	59	14.8	14.8	14.8
stage 2	49	12.3	12.3	27.0
stage 3	25	6.3	6.3	33.3
stage 4	117	29.3	29.3	62.5
stage 5	67	16.8	16.8	79.3
stage 6	83	20.8	20.8	100.0
Total	400	100.0	100.0	

Suppliers

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	27	6.8	6.8	6.8
stage 2	93	23.3	23.3	30.0
stage 3	33	8.3	8.3	38.3
stage 4	131	32.8	32.8	71.0
stage 5	77	19.3	19.3	90.3
stage 6	39	9.8	9.8	100.0
Total	400	100.0	100.0	

Customers

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	15	3.8	3.8	3.8
stage 2	35	8.8	8.8	12.5
stage 3	50	12.5	12.5	25.0
stage 4	86	21.5	21.5	46.5
stage 5	131	32.8	32.8	79.3
stage 6	83	20.8	20.8	100.0
Total	400	100.0	100.0	

Communities

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	30	7.5	7.5	7.5
stage 2	71	17.8	17.8	25.3
stage 3	24	6.0	6.0	31.3
stage 4	75	18.8	18.8	50.0
stage 5	141	35.3	35.3	85.3
stage 6	59	14.8	14.8	100.0
Total	400	100.0	100.0	

Investors

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	45	11.3	11.3	11.3
stage 2	42	10.5	10.5	21.8
stage 3	58	14.5	14.5	36.3
stage 4	124	31.0	31.0	67.3
stage 5	80	20.0	20.0	87.3
stage 6	51	12.8	12.8	100.0
Total	400	100.0	100.0	

Trade Unions

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	27	6.8	6.8	6.8
stage 2	51	12.8	12.8	19.5
stage 3	29	7.3	7.3	26.8
stage 4	39	9.8	9.8	36.5
stage 5	173	43.3	43.3	79.8
stage 6	81	20.3	20.3	100.0
Total	400	100.0	100.0	

Creditors

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	24	6.0	6.0	6.0
stage 2	67	16.8	16.8	22.8
stage 3	31	7.8	7.8	30.5
stage 4	139	34.8	34.8	65.3
stage 5	76	19.0	19.0	84.3
stage 6	63	15.8	15.8	100.0
Total	400	100.0	100.0	

marks

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 1.10	1	.3	.3	.3
1.50	1	.3	.3	.5
2.00	2	.5	.5	1.0
2.10	2	.5	.5	1.5
2.30	2	.5	.5	2.0
2.40	2	.5	.5	2.5
2.50	3	.8	.8	3.3
2.60	7	1.8	1.8	5.0
2.70	5	1.3	1.3	6.3
2.80	2	.5	.5	6.8
2.90	11	2.8	2.8	9.5
3.00	6	1.5	1.5	11.0
3.10	9	2.3	2.3	13.3
3.20	7	1.8	1.8	15.0
3.30	13	3.3	3.3	18.3
3.40	17	4.3	4.3	22.5
3.50	13	3.3	3.3	25.8

marks

	Frequency	Percent	Valid Percent	Cumulative Percent
3.60	26	6.5	6.5	32.3
3.70	19	4.8	4.8	37.0
3.80	10	2.5	2.5	39.5
3.90	13	3.3	3.3	42.8
4.00	17	4.3	4.3	47.0
4.10	16	4.0	4.0	51.0
4.20	18	4.5	4.5	55.5
4.30	28	7.0	7.0	62.5
4.40	21	5.3	5.3	67.8
4.50	22	5.5	5.5	73.3
4.60	19	4.8	4.8	78.0
4.70	19	4.8	4.8	82.8
4.80	20	5.0	5.0	87.8
4.90	10	2.5	2.5	90.3
5.00	12	3.0	3.0	93.3
5.10	9	2.3	2.3	95.5
5.20	8	2.0	2.0	97.5
5.30	3	.8	.8	98.3
5.40	3	.8	.8	99.0
5.50	1	.3	.3	99.3
5.70	2	.5	.5	99.8
6.00	1	.3	.3	100.0
Total	400	100.0	100.0	

Stage

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid stage 1	2	.5	.5	.5
stage 2	10	2.5	2.5	3.0
stage 3	90	22.5	22.5	25.5
stage 4	194	48.5	48.5	74.0
stage 5	101	25.3	25.3	99.3
stage 6	3	.8	.8	100.0
Total	400	100.0	100.0	

Means

Case Processing Summary

	Cases					
	Included		Excluded		Total	
	N	Percent	N	Percent	N	Percent
Stage * Sex of Sample	400	100.0%	0	.0%	400	100.0%

Report

Stage

Sex of Sample	Mean	N	Std. Deviation
male	3.8098	163	.79778
female	4.0928	237	.79713
Total	3.9775	400	.80847

ANOVA Table

		Sum of Squares	df	Mean Square	F	Sig.
Stage * Sex of Sample	Between Groups (Combined)	7.735	1	7.735	12.166	.001
	Within Groups	253.062	398	.636		
	Total	260.798	399			

Measures of Association

	Eta	Eta Squared
Stage * Sex of Sample	.172	.030

T-Test**Group Statistics**

Sex of Sample	N	Mean	Std. Deviation	Std. Error Mean
Stage male	163	3.8098	.79778	.06249
female	237	4.0928	.79713	.05178

Independent Samples Test

	Levene's Test for Equality of Variances	t-test for Equality of Means							
								95% Confidence Interval of the Difference	
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower
Stage Equal variances assumed	.922	.337	-3.488	398	.001	-.28301	.08114	-.44253	-.12349

Independent Samples Test

	Levene's Test for Equality of Variances		t-test for Equality of Means						
								95% Confidence Interval of the Difference	
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Stage Equal variances assumed	.922	.337	-3.488	398	.001	-.28301	.08114	-.44253	-.12349
Equal variances not assumed			-3.487	348.170	.001	-.28301	.08115	-.44262	-.12340

Oneway

Descriptives

Stage

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Freshman	100	3.9600	.80302	.08030	3.8007	4.1193	1.00	6.00
Sophomore	100	4.0500	.82112	.08211	3.8871	4.2129	2.00	6.00
Junior	100	3.9000	.78496	.07850	3.7442	4.0558	1.00	5.00
Senior	100	4.0000	.82878	.08288	3.8356	4.1644	2.00	6.00
Total	400	3.9775	.80847	.04042	3.8980	4.0570	1.00	6.00

ANOVA

Stage

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.207	3	.402	.614	.606
Within Groups	259.590	396	.656		
Total	260.797	399			

Post Hoc Tests

Multiple Comparisons

Stage

LSD

(I)	(J)	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Academic Year	Freshman					
	Sophomore	-.09000	.11450	.432	-.3151	.1351
	Junior	.06000	.11450	.601	-.1651	.2851
	Senior	-.04000	.11450	.727	-.2651	.1851
Sophomore	Freshman	.09000	.11450	.432	-.1351	.3151
	Junior	.15000	.11450	.191	-.0751	.3751
	Senior	.05000	.11450	.663	-.1751	.2751
Junior	Freshman	-.06000	.11450	.601	-.2851	.1651
	Sophomore	-.15000	.11450	.191	-.3751	.0751
	Senior	-.10000	.11450	.383	-.3251	.1251
Senior	Freshman	.04000	.11450	.727	-.1851	.2651
	Sophomore	-.05000	.11450	.663	-.2751	.1751
	Junior	.10000	.11450	.383	-.1251	.3251

Oneway**Descriptives**

Stage

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Finance	80	3.9125	.67868	.07588	3.7615	4.0635	3.00	5.00
Management	80	4.0625	.81666	.09131	3.8808	4.2442	2.00	5.00
Operations management	80	4.0000	.67505	.07547	3.8498	4.1502	3.00	5.00
Marketing	80	3.9000	.89443	.10000	3.7010	4.0990	1.00	5.00
Accounting	80	4.0125	.94793	.10598	3.8015	4.2235	1.00	6.00
Total	400	3.9775	.80847	.04042	3.8980	4.0570	1.00	6.00

ANOVA

Stage

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.535	4	.384	.585	.674
Within Groups	259.263	395	.656		
Total	260.798	399			

Post Hoc Tests

Multiple Comparisons

Stage

LSD

(I) Department	(J) Department	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Finance	Management	-.15000	.12810	.242	-.4018	.1018
	Operations management	-.08750	.12810	.495	-.3393	.1643
	Marketing	.01250	.12810	.922	-.2393	.2643
	Accounting	-.10000	.12810	.435	-.3518	.1518
Management	Finance	.15000	.12810	.242	-.1018	.4018
	Operations management	.06250	.12810	.626	-.1893	.3143
	Marketing	.16250	.12810	.205	-.0893	.4143
	Accounting	.05000	.12810	.697	-.2018	.3018
Operations management	Finance	.08750	.12810	.495	-.1643	.3393
	Management	-.06250	.12810	.626	-.3143	.1893
	Marketing	.10000	.12810	.435	-.1518	.3518
	Accounting	-.01250	.12810	.922	-.2643	.2393
Marketing	Finance	-.01250	.12810	.922	-.2643	.2393
	Management	-.16250	.12810	.205	-.4143	.0893
	Operations management	-.10000	.12810	.435	-.3518	.1518
	Accounting	-.11250	.12810	.380	-.3643	.1393
Accounting	Finance	.10000	.12810	.435	-.1518	.3518
	Management	-.05000	.12810	.697	-.3018	.2018
	Operations management	.01250	.12810	.922	-.2393	.2643
	Marketing	.11250	.12810	.380	-.1393	.3643

Oneway**Descriptives**

Stage

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
2.00- 2.50	144	3.8611	.77198	.06433	3.7339	3.9883	1.00	5.00
2.51- 3.00	84	4.1071	.82166	.08965	3.9288	4.2855	2.00	6.00
3.01- 3.50	93	4.0108	.75893	.07870	3.8545	4.1671	2.00	5.00
3.50 - 4.00	79	4.0127	.89863	.10110	3.8114	4.2139	1.00	6.00
Total	400	3.9775	.80847	.04042	3.8980	4.0570	1.00	6.00

ANOVA

Stage

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	3.563	3	1.188	1.828	.141
Within Groups	257.235	396	.650		
Total	260.798	399			

1943

Post Hoc Tests

Multiple Comparisons

Stage

LSD

(I) GPA	(J) GPA	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
2.00-2.50	2.51-3.00	-.24603*	.11065	.027	-.4636	-.0285
	3.01-3.50	-.14964	.10722	.164	-.3604	.0611
	3.50 - 4.00	-.15155	.11284	.180	-.3734	.0703
2.51-3.00	2.00-2.50	.24603*	.11065	.027	.0285	.4636
	3.01-3.50	.09639	.12132	.427	-.1421	.3349
	3.50 - 4.00	.09448	.12632	.455	-.1538	.3428
3.01-3.50	2.00-2.50	.14964	.10722	.164	-.0611	.3604
	2.51-3.00	-.09639	.12132	.427	-.3349	.1421
	3.50 - 4.00	-.00191	.12332	.988	-.2443	.2405
3.50 - 4.00	2.00-2.50	.15155	.11284	.180	-.0703	.3734
	2.51-3.00	-.09448	.12632	.455	-.3428	.1538
	3.01-3.50	.00191	.12332	.988	-.2405	.2443

*. The mean difference is significant at the 0.05 level.

Oneway

Descriptives

Stage

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Buddhist	334	4.0060	.78650	.04304	3.9213	4.0906	1.00	6.00
Christian	40	3.8000	.99228	.15689	3.4827	4.1173	1.00	6.00
Muslim	26	3.8846	.76561	.15015	3.5754	4.1939	2.00	5.00
Total	400	3.9775	.80847	.04042	3.8980	4.0570	1.00	6.00

ANOVA

Stage

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1.756	2	.878	1.345	.262
Within Groups	259.042	397	.652		
Total	260.798	399			

Post Hoc Tests

Multiple Comparisons

Stage

LSD

(I) Religions of Sample	(J) Religions of Sample	Mean Difference (I- J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
Buddhist	Christian	.20599	.13515	.128	-.0597	.4717
	Muslim	.12137	.16447	.461	-.2020	.4447
Christian	Buddhist	-.20599	.13515	.128	-.4717	.0597
	Muslim	-.08462	.20349	.678	-.4847	.3154
Muslim	Buddhist	-.12137	.16447	.461	-.4447	.2020
	Christian	.08462	.20349	.678	-.3154	.4847

Oneway**Descriptives**

Stage

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
below 30,000 bht	87	3.9195	.81009	.08685	3.7469	4.0922	1.00	5.00
30,001 - 50,000	128	3.8984	.83090	.07344	3.7531	4.0438	2.00	5.00
50,001 - 70,000	78	4.0128	.82955	.09393	3.8258	4.1999	2.00	6.00
70,001 - 90,000	25	4.1200	.72572	.14514	3.8204	4.4196	2.00	5.00
more than 90,001	82	4.0854	.77302	.08537	3.9155	4.2552	1.00	5.00
Total	400	3.9775	.80847	.04042	3.8980	4.0570	1.00	6.00

ANOVA

Stage

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	2.651	4	.663	1.014	.400
Within Groups	258.146	395	.654		
Total	260.798	399			

Post Hoc Tests

Multiple Comparisons

Stage

LSD

(I) Family's income	(J) Family's income	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
below 30,000 bht	30,001 - 50,000	.02110	.11233	.851	-.1997	.2419
	50,001 - 70,000	-.09328	.12606	.460	-.3411	.1545
	70,001 - 90,000	-.20046	.18345	.275	-.5611	.1602
	more than 90,001	-.16583	.12443	.183	-.4104	.0788
30,001 - 50,000	below 30,000 bht	-.02110	.11233	.851	-.2419	.1997
	50,001 - 70,000	-.11438	.11612	.325	-.3427	.1139
	70,001 - 90,000	-.22156	.17677	.211	-.5691	.1260
	more than 90,001	-.18693	.11435	.103	-.4117	.0379
50,001 - 70,000	below 30,000 bht	.09328	.12606	.460	-.1545	.3411
	30,001 - 50,000	.11438	.11612	.325	-.1139	.3427
	70,001 - 90,000	-.10718	.18580	.564	-.4725	.2581
	more than 90,001	-.07255	.12786	.571	-.3239	.1788
70,001 - 90,000	below 30,000 bht	.20046	.18345	.275	-.1602	.5611

Multiple Comparisons

Stage
LSD

(I) Family's income	(J) Family's income	Mean Difference (I-J)	Std. Error	Sig.	95% Confidence Interval	
					Lower Bound	Upper Bound
	30,001 - 50,000	.22156	.17677	.211	-.1260	.5691
	50,001 - 70,000	.10718	.18580	.564	-.2581	.4725
	more than 90,001	.03463	.18469	.851	-.3285	.3977
more than 90,001	below 30,000 bht	.16583	.12443	.183	-.0788	.4104
	30,001 - 50,000	.18693	.11435	.103	-.0379	.4117
	50,001 - 70,000	.07255	.12786	.571	-.1788	.3239
	70,001 - 90,000	-.03463	.18469	.851	-.3977	.3285

T-Test

Group Statistics

	Sex of Sample	N	Mean	Std. Deviation	Std. Error Mean
Stage	male	163	3.8098	.79778	.06249
	female	237	4.0928	.79713	.05178

Independent Samples Test

	Levene's Test for Equality of Variances		t-test for Equality of Means						
								95% Confidence Interval of the Difference	
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	Lower	Upper
Stage Equal variances assumed	.922	.337	-3.48	398	.001	-.28301	.08114	-.4425	-.1234
Equal variances not assumed			-3.48	348.170	.001	-.28301	.08115	-.4426	-.1234

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BIOGRAPHICAL DATA

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