

WE ARE NOT LIKE THEM. THEY ARE NOT LIKE US. CULTURAL DIMENSIONS AND MORAL REASONING IN THAILAND AND THE UNITED STATES

William J. Wilhelm
Piyapat Chaichompoo

Abstract

Problem: Innumerable investigations about the psychological determinants and cultural dimensions of moral reasoning have provided significant insights about Western decision-making and contributed to Western organizational behavioral theory. However, inquiry about these same constructs in non-Western Southeast Asian trading partner countries has not provided comparable insights. **Purpose:** The present study remedies that by comparing predominant cultural dimensions and moral reasoning in populations in Thailand and the United States. **Method:** The Defining Issues Test measurement of moral reasoning (Rest, Narvaez, Bebeau, & Thoma, 1999) and the Value Survey Module (VSM) 2013 (Hofstede & Minkov, 2013) were translated for the first time into Thai, pilot tested, and used to gather cultural and moral reasoning data in Thailand and the United States. **Findings:** Findings indicate that there are both significant psychological and cultural differences between the two nations that affect moral reasoning. Predominant status-quo moral reasoning predominates in Thailand, while a polarity between self-interest moral reasoning and higher-level abstract idealistic moral reasoning predominates in the United States. Potential cultural influences on these moral reasoning tendencies are discussed.

Key terms: cultural values, culture, decision-making theory, moral reasoning, Thailand.

Introduction

Research investigations of determinants of moral reasoning based on Kohlbergian cognitive theory (Kohlberg, 1969, 1981) are numerous in Western society (Trevino, den Nieuwenboer, & Kish-Gephart, 2014) and have provided significant insights into ethical decision-making theory in Western organizations. The construct of moral reasoning in the Kohlbergian context can be defined primarily as an individual's assessment of the issues of right and wrong in a social situation as embodied in judgments about justice, individual responsibility, and outward behavior (Kohlberg & Candee, 1984). Kohlberg's (1969) theory of moral development is based on six sequential stages of cognitive reasoning that an individual advances through in developing higher order moral judgment. The Defining Issues Test (DIT) measurement of moral reasoning is

William J. Wilhelm is a professor at Indiana State University, Terre Haute, IN. He can be contacted at william.wilhelm@indstate.edu.

Piyapat Chaichompoo is an instructor at Maejo University, Chiang Mai, Thailand. She can be contacted at nobsky14@gmail.com.

This research was supported in part by a generous grant from the Delta Pi Epsilon Research Foundation, Inc.

based on neo-Kohlbergian ideas advanced by James Rest and colleagues (Rest, Narvaez, Bebeau, & Thoma, 1999), but Rest (1979) advanced the notion that the developmental level used by an individual in moral reasoning is context dependent. In different situational contexts an individual may use a higher or lower level, or *schemata* (versus Kohlberg's stages), of moral reasoning to judge the ethical issues in a particular situation.

Since Western societies engage in complex decision making with trading partners throughout the world, and many of these decisions involve moral issues, it seems reasonable that investigations into other societies' determinants of moral reasoning be undertaken for comparative purposes. However, trying to identify an invariably large number of potential determinants of moral reasoning within a culture would be an impossible task without a theoretical basis upon which to focus research. Hofstede's seminal research on national cultures and the effects of various cultural values on peoples' perceptions of reality and decision making (Hofstede, 2001; Hofstede, Hofstede, & Minkov, 2010) have informed many research investigations in international communication, trade, politics, and ethics (see Hofstede, 2001).

While cultural dimensions of Thai people have been studied by Hofstede and many other social researchers, no published research has focused on an examination of cultural dimensions in relation to moral reasoning in Thailand, i.e., moral reasoning based on neo-Kohlbergian moral development theory as measured by the most widely used measurement of moral reasoning, the Defining Issues Test (Rest, 1986). Part of this research involved completing the first translation of the latest version of the Defining Issues Test (DIT-2) and the Value Survey Module 2013 (Hofstede & Minkov, 2013) into the Thai language.

Purpose of the Research

The purpose of this research was to examine how specific cultural dimensions (identified by Hofstede and confirmed by other researchers) affect people from two very different cultures—Thailand and the United States—in regard to moral reasoning. Identifying the cultural dimensions as they relate to moral reasoning within the Thai culture and comparing them to those same variables in a sample from the United States can yield enormous insights into moral decision-making tendencies. Cultural dimensions that significantly correlate to moral reasoning in Thailand can be compared to those identified in the United States; and insights about commonalities and differences in approaches to ethical decision making between the two nations can be invaluable to government policymakers, business leaders, and researchers.

This research stream will serve as an empirical basis upon which further governmental relations policy research can be initiated. These objectives are supported by initiatives of the Association of Southeast Asian Nations (ASEAN) and the U.S.-ASEAN Expanded Economic Engagement (E3) initiative, specifically

“continued cooperation on ethical business practices among small and medium-sized enterprises (SMEs)¹.”

Research Objectives and Questions

The research objective was to develop insights about how culture affects citizens in Thailand and the United States in their ethical judgments by conducting a comparative study in both countries. The measurement of cultural dimensions is the Value Survey Module 2013 (Hofstede & Minkov, 2013). The measurement of moral reasoning is the revised version of the Defining Issues Test, the DIT-2 (Rest et al., 1999). Both of these instruments have been translated into the Thai language for the first time through this research endeavor. Research questions that will be answered sequentially are as follows:

1. What are the predominant levels of moral reasoning used by Thai and United States populations?
2. What are the cultural dimensions as measured by the VSM 2013 that correlate with various levels of moral reasoning within both samples?
3. What are the demographic and psychological variables as measured by the DIT-2 that correlate with various levels of moral reasoning within both samples?

Theoretical Development

The following sections describe the theories that support this research. Moral reasoning based on Kohlberg’s and Rest’s research includes a discussion of the measurement tool, the Defining Issues Test, developed by James Rest and his associates. Next, a brief discussion of each of Hofstede et al.’s (2010) cultural dimensions is presented. Finally, a discussion of the national implications of moral reasoning in relation to cultural dimensions is presented.

Moral Reasoning and the Defining Issues Test

Moral reasoning is a well-established psychological construct that refers to the set of cognitive skills an individual uses to resolve moral dilemmas (Elm, Kennedy, & Lawton, 2001). The best-known model of moral judgment is Kohlberg’s (1969, 1981) model, which suggests that an individual progresses through a series of stages in the development of moral reasoning capabilities based on the cognitive developmental process postulated by Jean Piaget (1965). Piaget believed that “morality is the logic of action,” implying that, as people

¹Office of the United States Trade Representative, Executive Office of the President of the United States. “Joint Media Statement of USTR and the ASEAN Economic Ministers—Bandar Seri Begawan, Brunei Darussalam,” 21 August 2013, available online at: <http://www.ustr.gov/about-us/press-office/press-releases/2013/august/aem-ustr-joint-statement>.

reflect on the consequences of their action for others, and reflect on how to build reciprocal relationships on which cooperation is organized, certain naturally occurring solutions occur to them, thus leading to the stages of morality (Rest, Narvaez, Bebeau, & Thoma, 1999, p. 170).

Kohlberg's theory of moral development primarily addresses the formal structures (stages) of ethical development in the cognitive developmental process. Kohlberg focused on ethics in relation to society (i.e., laws, roles, institutions, and general practices) instead of personal, face-to-face relationships that occur in particular, everyday dealings with people—that is, on macro morality instead of micro morality (Rest et al., 1999). Kohlberg's emphasis was on "right" as a concept of "justice" rather than "good" based on individual standards of personal perfection, virtue, or theology. The focus is therefore on social morality, on people interacting within a society-wide system of cooperation (Kohlberg, 1981). Kohlberg's six stages of moral development can be characterized as follows (Jeffrey, 1993, p. 87):

1. Punishment and obedience orientation.
2. Naïve instrumental hedonism.
3. Good-boy or good-girl morality of maintaining good relations, approval of others.
4. Authority maintaining morality.
5. Morality of contract, of individual rights, and democratically accepted law.
6. Morality of individual principles of conscience.

Rest's (Rest & Narvaez, 1979) theory of cognitive moral development is based on Kohlberg's stages but recognizes developmental levels as more akin to schemata than to stages. One can think of stages as progressively advanced levels in cognitive development, with each successive stage surpassing and usurping the previous, lower-level stage and thus becoming the predominant mode for cognition. Schema theory, on the other hand, conceptualizes cognitive moral development as encompassing concept-driven ways of thinking based on experience. Cognitive moral development will increase the number of available schemata available for use in solving a dilemma while at the same time increasing the level at which each successive schema is developed; but the newer, more advanced schema does not necessarily usurp all previous lower-level schemata. Given the right set of circumstances, an individual may utilize a previous schema to process a dilemma. In other words, a prior schema can be activated (or triggered or elicited) from long-term memory in the perceiver and thus be utilized to make a decision; that is, schema are content and context related (Rest et al., 1999).

Rest devised a paper-and-pencil instrument to measure moral reasoning, the Defining Issues Test (DIT). The DIT is the most widely used instrument for this purpose and the best documented in terms of reliability and validity (Rest, 1986). Based on the notion that moral judgment involves distinctive ways of defining

social moral dilemmas and evaluating crucial issues in them (Rest, 1979), the DIT presents participants with moral dilemmas. Each dilemma is followed by items for the participant to consider in solving the dilemma. The participant rates and ranks the importance of each item and chooses a course of action to resolve the dilemma. Ratings and rankings are used to derive a participant's score. The most used index of the DIT has been the principled reasoning or "P" score. Rest (1979) believed that the P score is a reliable index of moral development across the six theoretical stages.

In addition to reporting levels of moral reasoning (*Personal Interest, Maintaining Norms* and *Principled Reasoning*), the DIT also reports demographic data such as age, education level, USA citizenship, and English as primary language. Several other psychological constructs are also reported: political liberalism (a measure of liberalism or conservatism), religious orthodoxy (a proxy measure of adherence to the strictures of religious dogma), and humanitarian liberalism (a measure of the consistency with which humanitarian decisions are selected in response to DIT questions).

The new version of the DIT, known as the DIT-2 (Rest et al., 1999), reflects several improvements. The DIT-2 contains moral dilemmas that are more up to date, whereas the original DIT contained dilemmas related to the war in Vietnam and culturally antiquated terms such as "Oriental" to refer to individuals of Asian descent. The DIT-2 is also shorter, consisting of five dilemmas instead of six. Instructions for completing the DIT-2 have been improved, and the instrument purges fewer subjects for bogus data. The new N2 index score has a slightly better Cronbach alpha internal reliability, and the DIT-2 is slightly more powerful on validity criteria. Based on a 1995 composite sample ($n = 932$), the Cronbach alpha for the P index was 0.78, whereas for the N2 Index it was 0.83 (Rest et al., 1999). The present study reports both the post-conventional (P) index and the N2 index; both are measures of moral reasoning.

The DIT-2 is a proprietary instrument copyrighted by the Center for the Study of Ethical Development. It has not yet been translated into the Thai language. Copyright waiver has been provided by the Center for the Study of Ethical Development to the primary investigator to carry out the translation and to gather data with a translated instrument over a one-year period.

Cultural Dimensions

This section presents a theoretical discussion of six widely researched cultural dimensions common to all nations, four of which were identified by Geert Hofstede in his global IBM studies first published in 1980 and subsequently studied by many other researchers (see Hofstede, 2001), a fifth (long- versus short-term orientation) identified by Michael Harris Bond (Hofstede & Bond, 1988), and a sixth dimension (indulgence versus restraint orientation) identified by Michael Minkov (Hofstede et al., 2010) based on his analysis of World Values Survey data and the theoretical work of U.S. sociologist, Ronald Inglehart (Minkov, 2007).

Each of the six cultural dimensions exists on a continuum between two polar extremes and was measured in the present study by calculating responses to a series of questions in the 2013 version of the Values Survey Module (VSM 2013) (Hofstede & Minkov, 2013):

- Individualism vs collectivism orientation
- Power distance
- Uncertainty avoidance
- Masculinity vs. femininity
- Long- vs. short-term orientation
- Indulgence vs. restraint orientation

Individualism vs. Collectivism (IDV)

According to Hofstede (2001), the relationship an individual has with human society not only affects how the individual lives within a society but is “intimately linked with societal norms (in the sense of value systems of major groups of the population)” (p. 210). People’s mental programming and the structure of many societal institutions are likewise affected by these values. In fact, the concept of “self” is profoundly influenced by how an individual perceives oneself within one’s society; and since value systems are shared with the majority of the members within a society, collectivism versus individualism has strong moral implications. Hofstede (2001) defines the individualism–collectivism dimension as follows:

Individualism stands for a society in which the ties between individuals are loose: Everyone is expected to look after him/herself and her/his immediate family only. Collectivism stands for a society in which people from birth onwards are integrated into strong, cohesive in-groups, which throughout people’s lifetime continue to protect them in exchange for unquestioning loyalty (p. 225).

In individualist societies, people tend to act in ways that can change their environment, whereas in collectivist societies individuals tend to act in ways that can change how they adapt to their environment. Americans view individualism in their society as a reason for its greatness. In fact, Hofstede (2001) found that the United States ranked first among 50 nations and three regions on the individualism—collectivism continuum with an IDV index score of 91. Thailand ranked 39–41 out of 53 with an IDV index score of 20. Like many Asian countries, Thailand’s culture on this continuum consistently tends toward collectivist values.

Power Distance (PDI)

The diverse ways in which societies deal with inequality have been studied and described by historians, anthropologists, and sociologists; and consensus from these descriptions is that formal and informal structural systems within societies

are extremely culturally dependent (see Hofstede, 2001, p. 137, footnote 1). Some societies have elaborate formal systems of dominance while others attempt to de-emphasize dominance within society. How dominance and the implications of rank inequalities are worked out within different societies and groups within societies varies considerably but inevitably deals with inequality of members' abilities and inequality of power. Power distance is "the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally" (Hofstede, 2001, p. 98). The authority-subordinate relationship is manifest within families, reference groups, schools, business organizations, governmental institutions, religious institutions and virtually all forms of collective social structures.

As might be expected in highly individualist cultures like that of the United States, perceived power distance is not large compared to other nations. The United States ranked 38 out of 50 countries and three regions with a PDI index of 40 compared to Thailand, a collectivist culture that ranked 21-23 among the 53 with a PDI index score of 64 (Hofstede, 2001). While the difference between the two nations in power distance scores may not seem that extreme, when understood in relation to other dimensions, namely the individualist versus collectivist dimension and the uncertainty avoidance dimension, the differences become more profound and will be discussed in the section, Interrelationship of Cultural Dimensions and Moral Reasoning.

Uncertainty Avoidance (UAI)

Hofstede (2001) defined uncertainty avoidance as a dimension of national culture: "The extent to which members of a culture feel threatened by uncertain or unknown situations" (p. 161). Uncertainty is a basic fact in human society, and fear of the unknown is a common manifestation. How a person is disposed to deal with the psychological stress of uncertainty is bred into the individual at an early age through family upbringing. One of the first things a child learns is the distinctions between clean and dirty. Clean is considered safe and good; dirty is considered dangerous and bad. But what is considered clean and dirty varies widely across societies. Dirt (and danger and bad) are not limited to matter but also apply to people (and groups of people) and to ideas. Children in families quickly learn which groups of persons and which types of ideas are safe and acceptable and those that are taboo.

In some cultures the distinction between good and evil is very sharp. Ideas that differ from one culture's perceptions of "truth" are dangerous and polluting; and rules, laws, norms and prohibitions are developed to avoid them. Uncertainty in relation to societal norms is perceived as different and therefore dangerous and to be avoided—what is different is dangerous. Children in high uncertainty avoidance societies are subject to stricter rules and social norms than children in societies with weaker uncertainty avoidance values. In weaker uncertainty

avoidance societies, norms are expressed in basic terms such as being honest and being polite, but these societies allow for a wider range of personal interpretation. Deviant behavior is not so threatening, and children are expected to treat others equally.

Tolerance (or intolerance) for uncertainty (ambiguity) is partly a matter of individual personality and partly a matter of collective culture. The rules and norms prevalent in a society and within organizations, while aimed at reducing ambiguity, can also cause stress. Stability in one's life and employment can also reduce ambiguity. Measurement of these three factors (rule orientation, employment stability, and stress) contribute to the UAI index (see Hofstede, 2001, pp. 148-150). The United States ranked 43 out of 50 countries and three regions with a UAI index of 46 compared to Thailand that ranked 30 among the 53 with a UAI index score of 64.

Masculinity vs. Femininity Orientation (MAS)

The *masculinity versus femininity* cultural continuum was the term Hofstede (2001) chose to identify the universal tendency for women to attach more importance to social goals versus men's tendency to attach more importance to ego goals. Gender role socialization begins in the family but is enculturated in all aspects of society: peer groups, schools, organizational settings (work), popular media, and politics. Hofstede and other researchers (see Hofstede, 2001, pp. 279-284) found that these dominant male-female gender role patterns were a common trend in both modern and traditional societies: men are supposed to be more assertive, competitive, and tough; women are supposed to be more caring, nurturing, and tender. He cautioned, however, that these descriptions should not be taken to imply men and women always behave in these ways; "rather, statistically, men as a rule will show more 'masculine' and women more 'feminine' behavior" (p. 284). The cultural dimension, then, is "the distribution of the roles over the genders" (p. 285). In other words, both men and women demonstrate tendencies toward one or other end of the masculine-feminine continuum, and these tendencies are also manifest across national cultures. Hofstede (2001) defined masculinity and femininity as two poles of a dimension of national culture:

Masculinity stands for a society in which social gender roles are clearly distinct: Men are supposed to be assertive, tough, and focused on material success; women are supposed to be more modest, tender, and concerned with the quality of life. Femininity stands for a society in which social gender roles overlap: Both men and women are supposed to be modest, tender, and concerned with the quality of life (p. 297).

Since the United States scored as a highly individualist nation (IDV rank #1), it is no surprise that it also scored as a very masculine (ego oriented) nation with a MAS ranking of 15 out of 50 nations and three regions, and a MAS index score

of 62 (range 0-100). It is also no surprise that Thailand, as a highly collectivist nation (IDV rank 39-41), ranked 44 out of the 53 nations/regions with a MAS index score of 34; low on the masculinity end of the continuum but high on the feminine (social oriented) end.

Long- vs. Short-term Orientation (LTO)

The long- versus short-term orientation dimension of culture was found in the response data to answers of students from 23 countries that were surveyed by Michael Harris Bond of the Chinese University of Hong Kong using the Chinese Value Survey (CVS). The CVS values inventory, which was suggested by Chinese scholars, contained desirable values that were relevant to Asian cultures but were not in the IBM values inventory, an inventory developed by Western scholars based on Western values. Analysis of the CVS data revealed a cultural dimension unrelated to anything found in the Western questions. Bond called it *Confucian work dynamism*—Confucian because the items on both poles of the dimension remind him of Confucian teaching, and dynamism “because the positive pole groups future-oriented items and the negative pole groups past- and present-oriented items” (Hofstede, 2001, p. 354). Therefore, Hofstede (2001) defined the long- versus short-term orientation dimension as follows:

Long Term Orientation stands for the fostering of virtues oriented towards future rewards, in particular, perseverance and thrift. Its opposite pole, Short Term Orientation, stands for the fostering of virtues related to the past and present, in particular, respect for tradition, preservation of “face” and fulfilling social obligations (p. 359).

As a societal norm, high-LTO cultures accept deferred gratification and teach long-term virtues such as frugality, perseverance, and saving for the future. Low-LTO cultures expect immediate gratification, and the short-term virtue of social consumption is taught. Twenty-three countries were originally included in the Bond’s CVS to which 11 European countries were later included. Among 34 countries representing both Western and Eastern nations, Thailand ranked eight on the high end of the LTO scale with an index score of 56. The United States ranked 27 on the low end of the scale with an index score of 29.

Indulgence vs. Restraint Orientation (IVR)

According to Hofstede and Minkov (2010), “predictors of happiness at the national level are a perception of life control, a feeling that one has the liberty to live one’s life more or less as one pleases, without social restrictions that curb one’s freedom of choice; and second, importance of leisure as a personal value” (p. 281). Thus they define *indulgence* as “a tendency to allow relatively free gratification of basic and natural human desires related to enjoying life and

having fun” (p. 281). Its opposite pole, *restraint*, reflects “a conviction that such gratification needs to be curbed and regulated by strict social norms” (p. 281).

Based on factor scores (scale = 100) from three items in the World Values Survey (Hofstede et al., 2010), Thailand ranked 44th—in the middle of 93 countries—analyzed on the indulgence vs. restraint orientation (index score 45). The United States tied with Canada and the Netherlands with a ranking of 15-17 (index score 68). Hofstede and Minkov (2010) found a weak negative correlation of IVR with the IBM dimension of power distance (PDI), an indication that more hierarchical societies such as Thailand tend to be less indulgent. They found the IVR was not correlated with the other IBM dimensions. However, Thailand is a highly collectivist oriented society and a predominantly Buddhist society. It may be that these cultural constructs together support a behavior in people to acquiesce and remain compliant to the perceived norms and dictates of authority figures in society instead of using personal cognitive initiative to challenge such norms and dictates.

Research Methods and Procedures

Two widely utilized survey instruments were used to gather data for this study from samples in two countries, Thailand and the United States. The revised version of the Defining Issues Test (DIT-2) was used to identify levels of moral reasoning (Rest, Narvaez, Bebeau, & Thoma, 1999). The Values Survey Module 2013 (VSM 2013) was used for measuring aggregate scores on multiple cultural dimensions (Hofstede, 2013). The sample included Thai graduate students primarily enrolled in public administration (n = 60), Thai undergraduate students primarily enrolled in political science and public administration (n = 111), USA graduate students enrolled in MBA and public administration (n = 45), and USA undergraduate students enrolled in various majors (n = 187).

Prior to gathering data in Thailand, the primary researcher obtained copyright permission from the Center for the Study of Ethical Development to translate the DIT-2 into Thai. The primary researcher obtained a small grant and engaged the assistance of a Thai student enrolled at his institution to assist in the translation. The DIT-2 instrument was pilot tested in Thailand in 2011 (before the research design included the use of the VSM 2013) using 118 undergraduate students at a major university in Chiang Mai, Thailand. A student posttest survey was used to gather student feedback about their experience in completing the Thai version DIT-2. Specifically, the posttest survey asked students to rate their level of agreement with regard to taking the questionnaire seriously; understandability of instructions, oral and written; ease of navigating the DIT-2 layout; time afforded to complete the instrument; and the instrument’s stories’ relevance to Thai culture. Additional space was provided for comments.

Based on feedback from the pilot test, adjustments were made to some of the stories in the instrument. In the Reporter story, character names were changed to

common Thai names and reference to political “state” was changed to “province.” This concept is called *domestication* strategy, which involves an ethnocentric reduction of the foreign text to target-language cultural values (Venuti, 1997). For instance, in the Demonstration story about the President of the United States intervening in a South American country, “President of the United States” was changed to “Prime Minister of Thailand” and “South American Country” was changed to “Myanmar.” The researcher solicited feedback from several Thai colleagues about the changes and obtained consensus agreement that these changes were valid for the understandability of the DIT-2 to Thai people. The Thai-English language expert also agreed that the intention of the questionnaire item was not altered with the wording changes, only the cultural context. The strategy of *foreignization* was also used in some stories that were not too difficult to understand and had unique cultural issues. According to Venuti (1997), “foreignization entails choosing a foreign text and developing a translation method along lines which are excluded by dominant cultural values in the target language” (p, 242). For example, the Indian cultural issue in the first story, Famine, was not changed because the situation in the story was reasonable in India rather than in Thailand; yet the situation was understandable in its foreign context to Thai users.

In 2014 the adjusted Thai version DIT-2 and the newly translated Values Survey Module 2013 (VSM 2013) were pilot tested at a different major university in Chiang Mai, Thailand. Concerning the VSM 2013, this was also the first time that the questionnaire had been translated into Thai. The process of translation was similar to the DIT-2. To begin, 20 items of the questionnaire were translated into Thai using the same layout as the original English version VSM 2013 (available online at <http://www.geerthofstede.eu/vsm2013>). Since the content of the questionnaire was not culturally inflected in any way, no changes in cultural aspects were required. After language translation, the instrument was sent to the language expert for back translation. Although some minor nuances were found during back translation, the meaning of the content was no different than the original English version.

During the final pilot test in Thailand in 2014, students were asked to complete another posttest survey regarding the instruments’ understandability and cultural relevance. Eighty-five percent strongly or somewhat agreed that they took the questionnaire seriously. Verbal instructions were mistakenly not given during the administration of the DIT-2, so only 28% responded that those instructions were understandable. However, 56% strongly agreed or somewhat agreed that the written instructions were clear and understandable, with only 15% somewhat or strongly disagreeing. The ease of navigating the layout of the instrument was rated acceptable by 33% of the respondents while 43% disagreed. Over 80% agreed strongly or somewhat that they had sufficient time to complete the instrument; and 61% strongly or somewhat agreed that the DIT-2 was culturally relevant to their culture. Only 8% disagreed somewhat or strongly that it was not relevant to Thai culture. The findings revealed that the significant majority found that the

translation was understandable and that the story narratives in the DIT-2 were relevant to Thai culture. As a result, it was concluded that both survey instruments could be effectively used in research studies.

Cronbach's alphas for the Thai translation DIT-2 pilot group ($n = 60$) was .538 and for the combined graduate-undergraduate Thai sample ($n = 245$) was .498. While Rest et al. (1999) reported a Cronbach alpha for N2 at the story level of .81 for DIT-2, according to Bebeau and Thoma (2003), "if your sample does not contain the entire range of educational levels (from junior high to graduate school), your Cronbach alpha is likely to be lower" (p. 29). Considering that the samples only included undergraduates and graduates, and further that the USA combined sample Cronbach alpha was .660, the internal reliability of the DIT-2 in these applications is considered acceptable.

Data Analysis

Respondents in the sample groups were organized by educational level and grouped generally by age. For the Thai graduates, the average age was 34. For the USA graduates, the average age was 31. The average age of the Thai undergraduates was 20, and the USA undergraduates' average age was 19. Moral reasoning scores, demographic variables, and some psychological constructs were calculated from DIT-2 responses; and six cultural dimensions were calculated from VSM 2013 responses. Moral reasoning scores will be discussed first, followed by cultural dimensions.

Moral Reasoning DIT-2 Scores

Moral reasoning at the three schema levels (personal interest, maintaining norms, and post-conventional principled) are all significantly negatively correlated with each other ($p < .001$). Personal interest is negatively related to maintaining norms, $r = -.362$, $n = 403$, $p = .000$; and to post-conventional principled (N2), $r = -.495$, $n = 403$, $p = .000$. Maintaining norms is negatively related to post-conventional principled (N2), $r = -.347$, $n = 403$, $p = .000$. These correlations indicate that moral reasoning predominantly at one level reciprocally reduces moral reasoning at one or both of the other levels.

There were significant differences at all three levels of moral reasoning ($p = .05$) between Thai and the USA respondents (see Table 1). USA respondents scored significantly higher on upper-level, post-conventional principled (N2 score) moral reasoning (USA $\bar{x} = 25.12$, Thai $\bar{x} = 19.58$), and on the lower-level, personal interest moral reasoning (USA $\bar{x} = 31.77$, Thai $\bar{x} = 25.90$). While the higher post-conventional mean for the USA respondents indicates that more USA graduate and undergraduate students are reasoning at the higher principles-based level than Thai graduate and undergraduate students, the higher USA personal interest average score indicates that there is also a tendency for USA respondents to reason more at the lower, self-serving level. Thai respondents, on the other

hand, consistently scored higher on the maintaining norms level (Thai $\bar{x} = 38.21$, USA $\bar{x} = 34.78$), indicating a stronger influence of Thai societal norms and laws on their moral reasoning.

Table 1
Aggregated Thai and USA Moral Reasoning Scores and T-Test Results

Reasoning Level	Nation	N	Mean	Std. Deviation	Std. Error Mean	t	df	Sig. (2-tailed)
Personal Interest (Stage 2/3)	Thai	171	25.90	12.21	.93	-4.794	401	.000*
	USA	232	31.77	12.07	.79			
Maintain Norms (Stage 4)	Thai	171	38.21	10.73	.82	2.962	401	.003*
	USA	232	34.78	12.00	.79			
Principled (N2 score)	Thai	171	19.58	10.63	.81	-4.284	401	.000*
	USA	232	25.12	14.24	.93			

* Significant at $p = .05$

Table 2 shows a comparison of moral reasoning scores just for graduate students from both nations. USA graduates had statistically significantly higher post-conventional principled (N2) moral reasoning than their Thai counterparts (USA $\bar{x} = 36.69$, Thai $\bar{x} = 19.07$), $t(103) = -6.911$, $p = .000$. Other reasoning level comparisons showed no statistically significant differences.

Table 2
Thai and USA Graduate Student Moral Reasoning Scores

Reasoning Level	Nation	N	Mean	Std. Deviation	Std. Error Mean
Personal Interest (Stage 2/3)	Thai	60	27.69	11.54	1.49
	USA	45	24.50	12.17	1.81
Maintain Norms (Stage 4)	Thai	60	37.82	10.82	1.40
	USA	45	34.14	12.02	1.79
Principled (N2 score)	Thai	60	19.07	11.23	1.45
	USA	45	36.69	14.91	2.22

* Significant at $p = .05$

Table 3 shows a comparison of moral reasoning scores just for undergraduates from both nations. USA undergraduates had significantly higher personal interest scores ($\bar{x} = 33.51$) than Thai undergraduates ($\bar{x} = 24.94$), and Thai undergraduates had significantly higher maintaining norms scores (Thai $\bar{x} = 38.41$, USA $\bar{x} = 34.93$).

Table 3
Thai and USA Undergraduate Student Moral Reasoning Scores and T-Test Results

Reasoning Level	Nation	N	Mean	Std. Deviation	Std. Error Mean	t	df	Sig. (2-tailed)
Personal Interest (Stage 2/3)	Thai	111	24.94	12.50	1.19	-6.053	296	.000*
	USA	187	33.51	11.41	.83			
Maintain Norms (Stage 4)	Thai	111	38.41	10.73	1.02	2.962	296	.012*
	USA	187	34.93	12.03	.88			
Principled (N2 score)	Thai	111	19.85	10.33	.98	-4.284	296	.081
	USA	187	22.33	12.61	.92			

* Significant at $p = .05$

Analysis of Thai graduate and undergraduate students' moral reasoning scores showed remarkable similarity. Personal interest scores were less than 3 points different (graduate $\bar{x} = 27.69$, undergraduate $\bar{x} = 24.94$). Maintaining norms scores were even closer (graduate $\bar{x} = 37.82$, undergraduate $\bar{x} = 38.41$). Post-conventional principled (N2) reasoning scores were almost identical (graduate $\bar{x} = 19.07$, undergraduate $\bar{x} = 19.9$). These findings are contrary to most DIT research studies that consistently find higher levels of post-conventional principled (N2) moral reasoning with higher levels of formal education (Bebeau & Thoma, 2003; Rest, 1986; Rest et al., 1999).

On the other hand, significant differences were found when comparing USA graduate students' moral reasoning scores to undergraduate scores (see Table 4). Graduate students scored significantly lower on personal interest scores and significantly higher on post-conventional principled reasoning (N2) scores than undergraduates, as would be expected with more formal education. Based on the significant differences in post-conventional principled reasoning scores among the USA respondents, there was an overall significant correlation ($p < .01$) of education to moral reasoning, $r = .183$, $n = 403$, $p = .000$.

Table 4
USA Graduate and Undergraduate Student Moral Reasoning Scores and T-Test Results

Reasoning Level	Nation	N	Mean	Std. Deviation	Std. Error Mean	t	df	Sig. (2-tailed)
Personal Interest (Stage 2/3)	Grads	45	24.50	12.17	1.81	-4.695	230	.000*
	Ugrads	187	33.51	11.41	.83			
Maintain Norms (Stage 4)	Grads	45	34.14	12.02	1.79	-.395	230	.694
	Ugrads	187	34.93	12.03	.88			
Principled (N2 score)	Grads	45	36.69	14.91	2.22	6.613	230	.000*
	Ugrads	187	22.33	12.61	.92			

* Significant at $p = .05$

Cultural Dimension VSM 2013 Scores

This section discusses the cultural dimension scores as measured by the VSM 2013 followed by a discussion of the regression analysis to determine the variables that correlate with post-conventional principled (N2) moral reasoning. The regression analysis included several variables measured by the DIT-2 in addition to the six cultural dimensions measured by the VSM 2013. These additional variables include age, gender, political liberalism (a measure of liberalism or conservatism), religious orthodoxy (a proxy measure for adherence to the strictures of religious dogma), and humanitarian liberalism (a measure of the consistency with which humanitarian decisions are selected in response to DIT questions). Table 5 shows a summary of the six cultural dimension scores measured by the VSM 2013 for each sample group. The variables that showed statistically significant correlations with post-conventional principled moral reasoning (N2) will be discussed in the following sections.

Table 5
VSM 2013 Cultural Dimension Scores for Thai and USA Respondents

Group	PDI	IDV	MAS	UAI	LTO	IVR
Thai Grad	77.92	51.17	54.08	51.83	52.58	52.17
Thai Ugrad	56.89	64.50	43.69	51.67	59.28	47.97
USA Grad	91.56	86.56	59.33	9.22	16.78	61.11
USA Ugrad	56.76	65.72	46.44	47.78	30.67	64.09

A multiple regression was run to predict post-conventional principled (N2) moral reasoning from age, gender, political liberalism, religious orthodoxy, humanitarian liberalism, power distance orientation, individualism versus collectivism orientation, masculinity versus femininity orientation, uncertainty avoidance, long- versus short-term orientation, and indulgence versus restraint orientation. The assumptions of linearity, independence of errors, homoscedasticity, unusual points and normality of residuals were met. The individual traits of age, gender, political liberalism, religious orthodoxy, and humanitarian liberalism; and the cultural (collective) traits of power distance, uncertainty avoidance, and long- versus short-term orientation statistically significantly predicted post-conventional principled moral reasoning, $F(11, 381) = 5.568, p < .05., \text{adj. } R^2 = .114$. Regression coefficients and standard errors can be found in Table 6.

Table 6
Summary of Multiple Regression Analysis

Variable	B	SE	β	t	sig.
Intercept	6.431	4.367		1.473	0.142
Age	0.162	0.092	0.090	1.761	0.079
Gender	3.116	1.394	0.110	2.236	0.026*
Political Liberalism	2.376	0.631	0.191	3.769	0.000*
Religious Orthodoxy	-0.598	0.247	-0.123	-2.424	0.016*
Humanitarian Liberalism	1.726	0.591	0.145	2.921	0.004*
Power Distance	0.031	0.013	0.119	2.409	0.016*
Individualism	0.019	0.011	0.083	1.700	0.090
Masculinity	0.003	0.013	0.010	0.201	0.840
Uncertainty Avoidance	-0.037	0.011	-0.173	-3.311	0.001*
Long- vs. Short-term Orient	-0.027	0.012	-0.116	-2.322	0.021*
Indulgence vs. Restraint	-0.011	0.011	-0.053	-1.013	0.312

*Significant at $p < .05$; B = unstandardized regression coefficient; SE = standard error of the coefficient; β = standardized coefficient

A discussion of the variables that had significant correlations to post-conventional principled moral reasoning follows.

Age

As previously discussed, the surprising similarity between Thai graduate and undergraduate students in all three of the moral reasoning scores indicates not only that education level was not a predictor of higher levels of moral reasoning among Thai respondents but also that age was not a predictor. However, the differences in moral reasoning levels among the USA samples were predicted by education level. There was a small statistically significant positive correlation of age with higher level post-conventional principled moral reasoning, $r = .297$, $n = 231$, $p = .000$.

Gender

While there were no significant gender differences detected within the aggregated nationality samples at any level of moral reasoning (personal interest, maintaining norms and post-conventional principled), nor among the USA graduate or undergraduate student samples, there were differences within the Thai samples. Among the Thai respondents, there were no differences detected at the maintaining norms and the post-conventional principled moral reasoning levels; however, there was a significant difference at the personal interest level. At this level of reasoning, the Thai male mean score was 28.51 and the female score was 23.92, significant at $p = .05$, $t(167) = 2.450$, $p = .015$. The statistical significance was accounted for more by the undergraduate Thai males ($\bar{x} = 28.00$) than their graduate male counterparts, ($\bar{x} = 30.12$), $t(109) = 2.528$, $p = .013$.

Political Liberalism

The DIT-2 measures political liberalism by asking how individuals would characterize their political views on a 5-point scale from very liberal (1) to very conservative (5). There was a small but significant positive correlation of political liberalism with post-conventional principled moral reasoning, $r = .130$, $n = 397$, $p = .009$. Also, there was a statistically significant higher level of political *conservatism* (5 = very conservative) in the aggregated graduate and undergraduate USA sample ($\bar{x} = 2.99$) than in the aggregated Thai sample ($\bar{x} = 2.18$), $t(395) = -8.145$, $p = .000$. Closer examination of un-aggregated samples showed that while there were no significant differences between Thai graduates ($\bar{x} = 2.19$) and undergraduates ($\bar{x} = 2.17$) nor between USA graduates ($\bar{x} = 2.93$) and undergraduates ($\bar{x} = 3.01$) with regard to political liberalism, USA respondents were significantly more conservative than Thai respondents, $t(395) = -8.145$, $p = .000$.

Religious Orthodoxy

Religious orthodoxy is measured in the DIT-2 on a scale from 0–9, with 9 being very adherent to the strictures of religious edicts and dogma in relation to moral decision making. While gender did not play a significant role in the differences

found between Thai and USA respondents with regard to religious orthodoxy, nationality did show significant differences. There was a statistically significant greater tendency for USA respondents to manifest religious orthodoxy in their moral analyses ($\bar{x} = 4.58$) than was demonstrated by their Thai counterparts ($\bar{x} = 1.85$), $t(401) = -11.56$, $p = .000$. There was a small statistically significant direct correlation between religious orthodoxy and maintaining norms moral reasoning, $r = .143$, $n = 403$, $p = .004$. This would be expected given the nature of religious orthodoxy previously noted. However, there was also a small significant correlation between religious orthodoxy and personal interest moral reasoning, $r = .109$, $n = 403$, $p = .029$.

Humanitarian Liberalism

Humanitarian liberalism is a measure of the consistency with which humanitarian decisions are selected in response to the DIT questions regarding preferred actions in the five dilemmas, and the measure serves as a proxy for a humanitarian liberal perspective on moral issues. A respondent's score on this measure can range from 0 (no matches) to 5. USA respondents scored significantly higher on this measure ($\bar{x} = 2.06$) than the Thai respondents ($\bar{x} = 1.74$), $t(401) = -2.939$, $p = .003$. There were significant correlations between humanitarian liberalism with all three levels of moral reasoning. The correlations were positive with personal interest reasoning, $r = .110$, $n = 403$, $p = .028$; and with post-conventional principled reasoning (N2), $r = .140$, $n = 403$, $p = .005$. The correlation was negative with the maintaining norms level of reasoning, $r = -.273$, $n = 403$, $p = .000$.

Power Distance (PDI)

Between the Thai graduate and undergraduate students, power distance (PDI) was significantly different. Thai graduates scored significantly higher on the PDI index ($\bar{x} = 77.92$) than did Thai undergraduates ($\bar{x} = 56.89$), $t(169) = 2.711$, $p = .007$. Similarly, there was a significant difference found in PDI scores between USA graduates and undergraduates. The USA graduate students scored significantly higher on the PDI index ($\bar{x} = 91.56$) than USA undergraduates ($\bar{x} = 56.76$), $t(230) = 4.266$, $p = .000$. There was a small statistically significant correlation between PDI and post-conventional principled moral reasoning, $r = .136$, $n = 403$, $p = .006$.

Individualism vs. Collectivism (IDV)

While there was no significant difference in IDV detected between the aggregated Thai and USA samples through the regression model, and none detected in a T-test comparison of Thai undergraduate to USA undergraduate students, there was a significant difference detected in IDV between Thai graduates ($\bar{x} = 51.17$) and USA graduates ($\bar{x} = 86.56$), $t(103) = -3.993$, $p = .000$. There was a small positive correlation between individualism and post-conventional principled

moral reasoning, $r = .118$, $n = 403$, $p = .018$. This positive correlation is supported by Hofstede's (2001) findings that individualistic cultures tend to support equal basic liberties for all citizens more than highly collectivist societies.

Masculinity vs. Femininity (MAS)

There were no significant differences found in the MAS index either through the multiple regression analysis or in several t-test comparisons. Also, MAS did not significantly correlate with any of the three levels of moral reasoning.

Uncertainty Avoidance (UAI)

Following the regression analysis that identified a statistically significant difference in the uncertainty avoidance indexes (UAI), t-tests were used to analyze males and females in the sample groups to identify where the differences lay. Among the Thai samples, while there were no significant differences in UAI index scores found in the combined Thai undergraduate-graduate sample, and no significant difference among the Thai undergraduates, there was a statistically significant difference found in the Thai graduate sample. Among the males and females in the Thai graduate sample, male Thai graduate students had significantly less aversion to uncertainty ($\bar{x} = 24.41$) compared to their female counterparts who had a mean UAI index score of 66.95, $t(56) = -2.509$, $p = .015$.

Among the USA samples, there was no significant difference found in the graduate UAI scores, but a large significant difference was found among the undergraduate UAI scores. While the mean UAI score for male undergraduates was 17.42, the female mean score was significantly higher at 54.81, $t(183) = -3.232$, $p = .001$. Uncertainty avoidance correlated positively with maintaining norms moral reasoning, $r = .117$, $n = 403$, $p = .019$, and negatively with post-conventional principled (N2) moral reasoning, $r = -.163$, $n = 403$, $p = .001$. These findings appear to indicate that females are more affected by uncertainty than males; but while this seems more likely the case with working Thai females after graduation, it appears to be the younger undergraduate females with higher uncertainty avoidance tendencies in the USA.

Long- vs. Short-Term Orientation (LTO)

T-test comparisons of the two nationalities showed that Thai respondents had a statistically significant higher mean LTO index ($\bar{x} = 56.93$) compared to the USA respondents ($\bar{x} = 27.97$), $t(401) = 5.364$, $p = .000$. Similar LTO index scores were reported by Hofstede (2001): Thailand ($\bar{x} = 56$) and USA ($\bar{x} = 29$). Correlation analysis found that higher LTO index scores were significantly negatively related to post-conventional principled (N2) reasoning, $r = -.105$, $n = 403$, $p = .034$. Reasoning more at the personal interest and/or maintaining norm levels reciprocally reduces engagement in post-conventional principled reasoning.

Indulgence vs. Restraint Orientation (IVR)

The regression analysis on the aggregated Thai and USA combined sample did not show IVR as a significant predictor of post-conventional principled (N2) moral reasoning. However, because of the close relationship of the long-term orientation (LTO) with the social value of restraint (Hofstede et al., 2010), t-tests were used to analyze possible differences between the sample groups on IVR. Analysis revealed that the USA aggregated graduate and undergraduate sample had a statistically significant higher IVR ($\bar{x} = 63.51$) than the aggregated Thai sample ($\bar{x} = 49.44$), $t(401) = -2.172, p = .030$. And while there were no significant differences found between USA graduate and undergraduate students, a significant difference was found between Thai graduates ($\bar{x} = 49.44$) and Thai undergraduates ($\bar{x} = 63.91$), $t(401) = -2.172, p = .030$.

Conclusions

The following conclusions are divided into two sections based on the research design. The first section discusses the conclusions about the findings with regard to moral reasoning. Next is a discussion of the findings with regard to the cultural dimensions.

Moral Reasoning

While the higher post-conventional moral reasoning scores for the USA respondents indicates that more USA graduate and undergraduate students are reasoning at the higher level than the Thai graduates and undergraduates, the higher personal interest average score indicates that there is also a tendency for USA respondents to reason more at the lower, self-serving level. This tendency to reason more at the personal interest level is also supported by the significantly higher indulgence score (see following IVR discussion) and short-term orientation score (see following LTO discussion) for the USA samples (*We want what we want, and we want it now!*). However, among Thai male undergraduates, there was greater reasoning at the personal interest level than among Thai female undergraduates.

Significant differences were also found when comparing USA graduate moral reasoning scores to undergraduate scores. Graduates scored significantly lower on personal interest scores and significantly higher on post-conventional principled reasoning scores than undergraduates, which would be expected with more formal education. Maturation in moral reasoning results in an inverse relationship between the less mature level of reasoning (personal interest) and the more mature level (post-conventional principled). One would expect that individuals with higher post-conventional principled reasoning scores would reason less at the maintaining norms level and still less at the personal interest level.

Thai respondents, on the other hand, consistently scored higher on the maintaining norms level and lower at the post-conventional principled level

indicating a stronger tendency in their moral reasoning to adhere to social norms and laws of Thai society in their decision making. Consistently strong maintaining norms scores among Thai respondents support previous research (Hofstede, 2001) that emphasized a pronounced tendency for citizens of Thailand to support collective social mores, norms, and laws more strongly than citizens in many individualist Western countries (see the following discussion of LTO). While most DIT research studies consistently find higher levels of post-conventional principled moral reasoning with higher levels of formal education (Bebeau & Thoma, 2003; Rest, 1986; Rest et al., 1999), the fact that the Thai data did not support this finding is an indication that other variables affect (or perhaps counteract) the positive effects of formal education.

Cultural Dimensions

While not as strong a predictor of higher-level moral reasoning as formal education, age showed some correlation to higher levels of moral reasoning (Rest et al., 1999). Regarding gender, Thai males are guided more by personal interest principles of moral reasoning than Thai females. There were no statistically significant differences between USA males and USA females at any of the three levels of moral reasoning.

Both political conservatism and religious orthodoxy seem to be more pronounced in the USA samples than in the Thai samples. However, since both political conservatism and religious orthodoxy are directly correlated to higher maintaining norms reasoning and consequently lower post-conventional principled moral reasoning scores, it would seem that there are stronger predictors for the higher post-conventional principled moral reasoning scores among USA respondents. The significantly higher humanitarian liberalism scores in the USA samples are likely a mitigating variable that contributed to the higher post-conventional principled reasoning scores among the USA respondents. Another is the positive relationship on post-conventional principled reasoning of formal education.

The higher power distance index (PDI) scores for both Thai and USA graduate students may be related to the work environment. Perhaps individuals employed in organizational settings both in Thailand and the USA become inculcated with established norms of hierarchy that reinforce larger power-distance perceptions. The lower PDI scores for Thai and USA undergraduate students appear to indicate that egalitarian perspectives regarding authority held by younger individuals may indeed diminish after working in an authoritative hierarchy for a number of years.

Since Hofstede (2001) and Hofstede et al. (2010) consistently reported significant differences in individualism versus collectivism (IDV) between Thailand ($\bar{x} = 20$) and USA ($\bar{x} = 91$), perhaps the absence of significant differences found in the current study signals a need for additional research to confirm the reasons for finding such similarities in IDV as shown in Table 5, or suggest the current findings as having been caused by some as-yet-unknown statistical aberration. To

speculate that contemporary Thailand is changing from a collectivist culture to an individualist culture at this point based solely on the mean IDV scores is unwise. Further research is indicated.

The significantly higher uncertainty avoidance index (UAI) scores for females in both cultures (Thai graduates and USA undergraduates) suggest more about their male counterparts than can be inferred about female uncertainty avoidance. Males seem to have less aversion to uncertainty than do females in *both* cultures. The cause for these differences between males and females in regard to how they perceive uncertainty needs further study.

A strong long-term orientation (LTO) supports status-quo thinking according to Hofstede (2010) and would therefore reciprocally reduce an individual's engagement in post-conventional principled reasoning. Correlation analysis indeed found that higher LTO index scores were significantly negatively related to post-conventional principled reasoning in the Thai samples. Therefore, it is reasonable to conclude that the Thai long-term orientation supports strong reasoning at the maintaining norms level and less at the post-conventional principled reasoning level.

The lower indulgence versus restraint (IVR) score for the Thai samples indicates an orientation more toward restraint than the USA samples. Indulgence supports more reasoning at the personal interest level, as was found in the USA samples. Additionally, the lower IVR score for the Thai graduates indicates an orientation more toward restraint than their younger Thai undergraduate counterparts. Perhaps this difference derives in part from working in a hierarchical, authoritarian environment.

Discussion and Recommendations

This reason more consistently at a maintaining norms level of moral reasoning than USA respondents. The research shows that there are several factors that correlate with this dominance of maintaining norms reasoning. Formal education does not advance Thais beyond the maintaining norms level as has been demonstrated in DIT research in Western cultures. Cultural dimensions such as the Thai long-term orientation and restraint orientation support decision making based on maintaining the social order, respecting established authority, and not disrupting the status quo.

Perhaps the preponderance of Buddhist believers in Thailand plays a role in the Thai predominant reasoning at the maintaining norms level. Buddhism, which is practiced by the majority in Thailand, stresses that everything lives in relativity and that "truth" is less important than virtue since virtue is not based on absolute standards for good and evil. What is virtuous depends on perseverance, moderation, adaptation to tradition, observance of the social order, and filial piety (obedience and respect for parents and honoring ancestors). These *relativist* values support maintaining the social order and therefore induce greater maintaining norms moral decision making and less post-conventional principled

(N2) moral reasoning. The question then becomes: Are principles of right and wrong and good and evil—especially dealing with equal basic liberties—relative to circumstances? Or are basic liberties and human rights immutable in that all humans deserve them regardless of the circumstances?

Singhapakdi, Gopinath, Marta, and Carter (2008) surveyed managers enrolled in executive MBA programs (non-degree graduate programs) from eight public and five private universities in Thailand. Their research focus was on the respondent's ability to perceive the existence of an ethical problem in everyday business situations. They postulated that moral sensitivity was indirectly related to the influence of moral relativism on the respondent. Their research confirmed that relativism (the belief that the context of a situation dictates the ethicality of the action(s) taken) significantly influences the ability of people to perceive an ethical problem. On the other hand, their findings confirmed that idealism (the belief that certain immutable moral principles should apply in all situations regardless of context) positively influences perceived importance of ethics and one's ability to perceive an ethical problem. Rest and Narvaez (1979) characterized one's ability to perceive an ethical problem as moral sensitivity.

Relativistic beliefs of right and wrong perpetuated by a status-quo moral sensibility may provide an insight into the higher maintaining norms scores for the Thai samples found in this research. According to Rest et al. (1999), "at the maintaining norms level, conventions are inviolate and the last stand against anarchy; upholding convention defines the moral for conventional morality" (p. 41). Conversely, at the post-conventional principled level, rights and duties "follow from the moral purpose behind the conventions; not, as at the conventional level, from de facto norms" (p. 41). Investigating further the prevalence of maintaining norms moral reasoning in Thai society may also provide insights about the prevalence of and acquiescence to public and private sector corruption that permeates Thai society.

USA respondents, on the other hand, do reason more, not just at the higher post-conventional principled level but also more at the lower personal interest level of moral reasoning. These tendencies are supported by data in this research that shows formal education has a greater impact on USA respondents. The stronger humanitarian liberalism ideals held by USA respondents support higher-level moral reasoning. And more individualistic beliefs present in the USA samples mirror beliefs of equal basic liberties for all, principles of post-conventional principled moral reasoning. On the other hand, data show that USA respondents have both a shorter-term orientation and a more self-indulgent orientation. Both of these cultural dimensions support more reasoning at the self-serving personal interest level, which the moral reasoning scores demonstrated.

These research findings, while suggesting some interesting insights into how culture affects moral decision making, have also generated additional questions. What influences Thai respondents to reason at the maintaining norms level? Does the preponderance of Buddhist beliefs affect this tendency? Do these findings

about Thai culture and moral reasoning suggest any directions for researching the rampant public and private sector corruption present in Thailand? While USA respondents do indeed reason at higher levels of moral reasoning than their Thai counterparts, why do they also use more self-serving biases in their moral reasoning? How can moral education be integrated into both cultures? How can these findings be helpful in public policy decision making? These are areas recommended for future research.

References

- Adorna, T. W., Frenkel-Brunswick, E., Levinson, D. J., & Sanford, R. N. (1950). *The authoritarian personality*. New York: Harper & Row.
- Bebeau, M. J., & Thoma, S. J. (2003). *Guide for DIT-2*. Center for the Study of Ethical Development, University of Minnesota.
- Blasi, A. (1980). Bridging moral cognition and moral action: A critical review of literature. *Psychological Bulletin*, 88, 1-45.
- Bond, M., Leung, K., Au, A., Tong, K., de Carrasquel, S., Murakami, F., Yamaguchi, S., Bierbrauer, G., Singelis, T., Broer, M., Boen, F., Lambert, S., Ferreira, M., Noels, K., van Bavel, J., Safdar, S., Zhang, J., Chen, L., Solocova, I., & Stetovska, I. (2004). Culture-level dimensions of social axioms and their correlates across 41 countries. *Journal of Cross-Cultural Psychology*, 35(5), 548-570.
- Cochran, W. G. (1963). *Sampling techniques*, (2nd ed.). New York: John Wiley and Sons, Inc.
- Elm, D. R., Kennedy, E. J., & Lawton, L. (2001). Determinants of moral reasoning: Sex role orientation, gender, and academic factors. *Business and Society*, 40(3), 241-265.
- Hofstede, G. (1980). *Cultures consequences: International differences in work-related values*. Beverly Hills, CA: Sage Publications.
- Hofstede, G. (2001). *Cultures consequences: Comparing values, behaviors, institutions and organizations across nations*. (2nd ed.). Beverly Hills, CA: Sage Publications.
- Hofstede, G., & Bond, M. H. (1988). The Confucius connection: From cultural roots to economic growth. *Organizational Dynamic*, 16(4), 4-21.
- Hofstede, G., & Minkov, M. (2013). *Values Survey Module 2013 Manual*. Retrieved from <http://www.geerthofstede.eu/vsm2013>
- Hofstede, G., Hofstede, J., & Minkov, M. (2010). *Cultures and organizations: Software of the mind*. New York: McGraw Hill.
- Jeffrey, C. (1993). Ethical development of accounting students, non-accounting business students, and liberal arts students. *Issues in Accounting Education*, 8(1), 86-96.
- Jingjit, R., & Fotaki, M. (2011). Confucian ethics and the limited impact of the new public management reform in Thailand. *Journal of Business Ethics*. Retrieved from <http://link.springer.com/article/10.1007%2Fs10551-011-1073-9>

- Kohlberg, L. (1969). Stage and sequence: The cognitive developmental approach to socialization. In D. Goslin (Ed.), *Handbook of Socialization Theory and Research*, 347-480. Chicago: Rand McNally.
- Kohlberg, L. (1981). *Essays on moral development: The philosophy of moral development*. New York: Harper & Row.
- Kohlberg, L., & Candee, D. (1984). The relationship between moral judgment to moral action. In L. Kohlberg (Ed.) *Essays on moral development: The nature and validity of moral stages*, 2, 498-581. San Francisco: Harper & Row.
- Laohong, K. (2014, September). Complaints of project graft inundate PACC. *Bangkok Post*. Retrieved from <http://www.bangkokpost.com/news/local/434310/complaints-of-project-graft-inundate-pacc>
- Milgram, S. (1974). *Obedience to authority: An experimental view*. London: Tavistock.
- Minkov, M. (2007). *What makes us different and similar: A new interpretation of the World Values Survey and other cross-cultural data*. Sofia, Bulgaria: Klasika i Stil.
- Piaget, J. (1965). *The moral development of the child*. New York: Free Press.
- Read, R. (1993). *Politics and policies of national economic growth*. (Unpublished doctoral dissertation). Stanford University, California.
- Rest, J. R. (1986). *Moral development: Advances in research and theory*. New York: Praeger Publishers.
- Rest, J. R., & Narvaez, D. (1979). *Development in judging moral issues*. Minneapolis: University of Minnesota Press.
- Rest, J. R., Narvaez, D., Bebeau, M., & Thoma, S. J. (1999), *Postconventional moral thinking: A neo-Kohlbergian approach*. Mahwah, New Jersey: Lawrence Erlbaum Associates.
- Singhapakdi, A., Gopinath, M., Marta, J., & Carter, L. (2008). Antecedents and consequences of perceived importance of ethics in marketing situations: A study of Thai businesspeople. *Journal of Business Ethics*, 81, 887-904.
- Smith, P. B., Peterson, M. F., Akande, D., Callan, V., Cho, N.G., Jesuino, J., d' Amorim, M. A., Koopman, P., Lueng, K., Mortazawi, S., Munene, J., Radford, M., Ropo, A., Savage, G., & Viedge, C. (1994). *Organizational event management in fourteen countries: A comparison with Hofstede's dimensions*. In A. M. Bouvy, F. J. R. Van de Vijver, P. Boski, & P. Schmitz (Eds.), *Journeys into cross-cultural psychology* (pp. 364-373). Lisse, Netherlands: Swets & Zeitlinger.
- Trevino, L. K., den Nieuwenboer, N. A., & Kish-Gephart, J. J. (2014). (Un)ethical behavior in organizations. *The Annual Review of Psychology*, 65, 635-660. Retrieved from <http://psych.annualreviews.org>
- Venuti, L. (1997). Translation as a social practice: Or, the violence of translation. In M. G. Rose (Ed.), *Translation horizons beyond the boundaries of translation spectrum [Translation Perspectives IX]*. Binghamton: SUNY at Binghamton, 195-213.