THE KOHLBERG–GILLIGAN CONTROVERSY: LESSONS FOR ACCOUNTING ETHICS EDUCATION

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This paper explores the differences between Kohlberg's ethics of justice and Gilligan's ethics of care theories of moral development. Kohlberg models ideal adult moral development as a process of increasing abstraction and autonomy while Gilligan's ideal moral adults are embedded in complex webs of caring relationships. Kohlberg pursues development of universal abstract moral principles while Gilligan's moral reasoning is contextual and grounded with a goal of taking ethical actions that preserve both the self and relationships with others.

Kohlberg's cognitive moral development theory supports principled moral reasoning about short ethical dilemma cases, the method of ethics education commonly promoted in accounting. This approach to ethics education fails to develop complex problem resolution skills or explore societal and institutional causes and solutions to problems. Application of the ethics of care approach promotes satisfactory problem resolution, develops connected knowing skills, and encourages an expanded view of ethical problems.

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Introduction

''Along with other academic feminists, we believe that conceptions of knowledge and truth that are accepted and articulated today have been shaped throughout history by the male-dominated majority culture. Drawing on their own perspectives and visions, men have constructed the prevailing theories, written history, and set values that have become guiding principles for men and women alike . . . Relatively little attention has been given to modes of learning, knowing, and valuing that may be specific to, or at least common in, women. It is likely that the commonly accepted stereotype of women's thinking as emotional, intuitive, and personalized has contributed to the devaluation of women's minds and contributions, particularly in Western technologically oriented cultures, which value rationalism and objectivity . . .''
(Belenky *et al.,* 1986, pp. 5–6).

In 1982, Carol Gilligan published *In a Different Voice* as a critique of Lawrence Kohlberg's theories of cognitive moral development. Gilligan was struck by the absence of women in the samples from which Kohlberg had developed his theories, and thought that this deficiency might explain initial research

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results showing lower moral reasoning levels for women. Gilligan's studies of women's moral reasoning revealed a different way of thinking about moral problems that is common among, but not exclusive to, women. This different moral voice, the ethics of care, may be enhanced by life experiences, but does not arise from any essential difference between male and female nature (Gilligan, 1982).

Gilligan's critique is feminist[1] because she reveals how qualities of moral personhood and moral reflection associated with women have been devalued in psychological and philosophical theory. In many disciplines, feminist researchers have exposed the perspective embodied in what has been traditionally regarded as objective, neutral and unbiased science as a perspective from a very particular (male) point of view (Hanen, 1988). Identification of these devalued perspectives through careful attention to women's lives, and their re-inclusion in assumptions, models and theories improves the practice of science by reducing hidden and unnoticed biases[2] (Harding, 1991). Gilligan's ethics of care re-values a view of moral maturity and moral reasoning which is excluded from the psychological and philosophical underpinnings of Kohlberg's cognitive moral development theory. Gilligan's insights are particularly relevant because Kohlberg's theory forms the basis for commonly used accounting ethics education methods. Gilligan promotes the ethics of care as a necessary addition to, rather than a replacement of, Kohlberg's approach.

Belenky *et al.* (1986) extend Gilligan's ''different voice'' concept to the field of pedagogy. Extensive interviews with women are used to expand earlier work on stages of learning. ''Women's ways of knowing'' include connected, as well as separate, knowledge acquisition. Connected knowing is learning through personalization and identification with material, as opposed to separate knowledge achieved through questioning and debate. Belenky *et al.* (1986) maintain that both separate and connected knowing are valuable ways of learning. Application of Gilligan's ethics of care perspective to situations, with its insistence on understanding the needs of others, enhances connected knowledge acquisition. Both Gilligan's ethics of care perspective and Belenky *et al.*'s techniques for connected knowledge development can be used to enrich accounting ethics education experiences.

In this paper, I develop the different perspective provided by Gilligan's ideas as a critique of accounting ethics education. First, I introduce Kohlberg's cognitive moral development theory and Gilligan's theory on the ethics of care. Second, I contrast the different views of adult moral development and ethical reasoning underlying the two theories. Third, I demonstrate the relevance of the theoretical controversy to accounting ethics education. An example from the American accounting Association Ethics Casebook illustrates the use of dilemma cases and seven-step decision models. I discuss shortcomings of this approach for accounting ethics education and demonstrate how application of the ethics of care to the AAA case enhances resolution of ethical conflicts. Finally, I discuss the benefits of connected knowledge acquisition and suggest additional pedagogical techniques for use in accounting ethics education applications.

Kohlberg's Theory

Lawrence Kohlberg developed cognitive moral development (CMD) theory using theories of the developmental psychologist Piaget (Sichel, 1987). Kohlberg classifies the ways people justify moral reasoning while solving hypothetical moral dilemmas into three hierarchical, integrated systems of thought called levels of moral development. Social perspective is the basic structural element—the three levels represent different relationships between the self and society's rules and expectations (Kohlberg, 1984). Each of the three levels are divided in two forming six discrete stages. At level one, the preconventional level, individuals view rules as imposed by others. Stage one individuals avoid punishment while stage two individuals are motivated by satisfaction of their own needs. Level two, conventional level, individuals take a member-of-society perspective and see situations from the point of view of a group. Desire to conform to group norms provides the motivation for stage three individuals, while stage four individuals use laws or rules set by society as guidance for solving conflicts. In level three, the post-conventional level, individuals go beyond society's laws and develop universal moral principles (Kohlberg, 1984; Mintz, 1992). Stage five individuals take interests of all parties into account while stage six individuals develop universal moral principles. The superiority of the higher stage levels depends on an explicit tie to a universal rights (Kantian) philosophical framework (Trevino, 1992). Kohlberg's cognitive development hierarchy is summarized in Figure 1.

Research on CMD theory has led to a considerable body of empirical evidence. Kohlberg's method of measuring moral reasoning level uses lengthy structured interviews which must be interpreted by trained experts, but an easier to administer psychometric instrument has been developed by Rest. Rest's Defining Issues Test (DIT) is widely used in business ethics research. The DIT measures recognition, rather than production, of moral reasoning and indicates relative levels of cognitive moral development (Trevino, 1992). According to CMD theory, subjects asked to generate responses to hypothetical moral dilemmas are unable to respond at a higher level than their current level of moral development.

Moral reasoning scores generally increase with age and formal education.

Level Three—Post-Conventional	Stage Six:	Actions based on universal moral principles
	Stage Five:	Resolve differences impartially with due consideration of everyone's interests
Level Two—Conventional	Stage Four:	Society's laws or rules provide guidance
	Stage Three:	Actions influenced by a desire to conform to group norms
Level One—Pre-Conventional	Stage Two:	Satisfaction of individual's own needs is primary motivation
	Stage One:	Avoidance of punishment

(Sources: Mintz, 1992; Kohlberg, 1984).

Figure 1. Kohlberg's Cognitive Development Hierarchy.

Ponemon and Glazer (1990) show that DIT scores increase throughout the college years, more for accounting students with substantial liberal arts education than accounting students in programs with a business school orientation. Less than 20% of American adults reach the principled reasoning stage five or above. CPA's are generally measured at stage three, the lower conventional level (Armstrong, 1987). There is evidence that older managers have lower moral reasoning scores (Trevino, 1992), and partners in CPA firms have lower average moral reasoning levels than less experienced CPAs (Ponemon, 1990, 1992; Shaub, 1994). Connections have been hypothesized between moral reasoning levels and other demographic and psychological characteristics such as cognitive style (Fisher and Ott, 1994) and political identification (Sweeney, 1994).

Questions remain about several features of the Kohlberg model such as whether moral action follows moral development, whether the six stages are invariant and sequential, and whether individuals ever reach stage six (Sichel, 1987). Empirical research summarized by Trevino (1992) supports a moderate relationship between moral reasoning and moral behavior in situations where there is no negative consequence for right actions. An individual's moral reasoning levels have been shown to vary by context, and moral reasoning in real situations is expected to be different than in hypothetical dilemma situations. The idea that principled individuals are more likely to resist social conformity pressures has found only limited support in research studies.

The Gilligan Controversy

Gilligan's *A Different Voice* (1982) results from a research program to explain early observations that women scored lower in Kohlberg's tests of moral development. Through analysis of women's thinking about moral problems, Gilligan discerned a different voice, or moral perspective, from the perspective embedded in Kohlberg's theory:

> "In a series of studies designed to investigate the relationship between conceptions of self and morality and to test their association with gender and age, two moral voices could reliably be distinguished in the way people framed and resolved moral problems and in their evaluations of choices they made. One voice speaks of connection, not hurting, care, and response; and one speaks of equality, reciprocity, justice, and rights ... The pattern of predominance, although not gender specific, was gender related ..." (Gilligan, 1988b, p. 8).

Gilligan (1982) labels these two voices or perspectives the ethics of rights and the ethics of care, respectively.

Gilligan's research analyzes responses from structured interviews. In analyzing narratives of adolescent subjects considering moral dilemmas, Gilligan (1982) distinguishes between two different moral voices. She illustrates the different voices through the responses of a particular girl and boy, Amy and Jake, to a hypothetical ethical dilemma (the Heinz dilemma). Amy expresses a world of relationships and psychological truths, recognizes responsibilities arising from relationships, and perceives an obligation to respond to others'

Third Focus—Dynamic interrelationship between self and others

Transition Stage—Questions illogic of inequality between needs of others and self

Second Focus—Responsibility and material care for dependent others
                  Self-sacrifice

Transition Stage—Self focus as unacceptably selfish

First Focus—Caring for self and ensuring survival

(Source: Gilligan, 1982).

Figure 2. Gilligan's Hierarchy of Moral Development.

needs. She believes in communication as the mode of conflict resolution and is convinced that appropriate solutions will follow from compelling representation of the needs of the parties in the dilemma. Jake, on the other hand, turns to law to mediate disputes, and recasts a conflict between people into a conflict of claims, thus abstracting the moral problem from the interpersonal situation. He proposes the criteria of fairness as an objective means of deciding who will win (Gilligan, 1987b).

Gilligan's (1982) moral reasoning model parallels Kohlberg's by hypothesizing three levels of moral development. The first focus on caring for the self and ensuring survival is followed by a transitional period where this focus is characterized as selfish. The second moral focus concentrates on responsibility and material care for dependent others. Good is seen as caring for others which equates with self-sacrifice. A transition stage questions the illogic of inequality between the needs of the other and the self (Meyers and Kittay, 1987). The third focus recognizes a dynamic interrelationship between the self and others and condemns exploitation and hurting relationships (Sichel, 1987). Figure 2 presents Gilligan's hierarchy of moral development.

Gilligan's work has generated considerable controversy[3] and has been attacked by Kohlberg and his followers on several grounds. Greeno and Maccoby (1986) point out that women are not found to score lower on tests of moral reasoning when other social and economic factors are controlled, so that the Gilligan critique attacks a straw man. Evidence on moral reasoning in business situations is mixed. Derry (1987) studies moral reasoning within an organization and finds little evidence that managers use the care orientation in the organizational context. White (1992), however, shows how the ethics of care could explain results of several studies in marketing which found that men and women handle ethical dilemmas differently. Several recent accounting studies, Shaub (1994) and Sweeney (1994), have found higher moral reasoning levels for women, but this result conflicts with previous findings of no difference by gender in scores on the Defining Issues Test (which tests levels of moral reasoning on the Kohlberg scale).

It is not clear that we should expect to observe empirical differences between men's and women's moral reasoning in business contexts even if Gilligan's theories are correct. Gilligan asserts that the two voices of the ethics of care and the ethics of justice are complementary rather than opposed, and that most subjects can analyze a situation from either perspective (Gilligan and Attanucci, 1988).

Gilligan describes the ''different voice'' as a moral voice characterized by theme, focused on relationships and responsibility, rather than gender. Both men and women are able to see situations from both perspectives, but men seldom rely on the care perspective to justify their decisions (Gilligan, 1987a). Attention to moral voice is important for education since ''(p)eople may have a preferred way of seeing, listening, and speaking, so that one voice is more readily heard or understood by them'' (Gilligan, 1988a, p. xxiii).

From a philosophical point of view, Kohlberg argues that the ethic of care is a personal morality suitable to the spheres of kinship, love, friendship and sex (Kohlberg *et al.,* 1983), but not to the public sphere. In addition, the concepts of the ethics of care are seen as ''affectively tinged'', and therefore not impersonal enough to be representative of human moral development (Houston, 1988). These arguments can be refuted, however. Drawing distinctions between the public and private sphere does not take into account the fact that human beings are continually affecting and being affected by others and that there is a moral quality of our lives as a shared project (Cole and Coultrap-McQuin, 1992). The public and private spheres are far too intertwined to be viewed independently, and the ethics of care can usefully be applied to non-familial moral situations. Furthermore, the ethics of care need not be perceived as a weak or inferior mode of moral reasoning. For example, the tendency of female subjects to ''contextualize'' their moral responses by drawing on experience can be seen as evidence of moral strength and sophistication when contrasted to a rule-bound approach (Code, 1988). The following section expands upon these assertions in discussing the differences between Kohlberg's and Gilligan's perspectives.

Critique of Cognitive Moral Development Theory

Gilligan's work provides the basis for a powerful critique of the developmental psychology and ethical philosophy bases of Kohlberg's CMD theory. This critique leads to a better understanding of moral problem solving. CMD theory underlies the common use of short ethical dilemmas and structured decision models to teach accounting ethics. Insights from Gilligan's theory can be used to develop additional approaches and techniques to enrich accounting ethics education. CMD theory emphasizes the value of autonomy, abstraction and principled moral reasoning. Gilligan, and other feminist philosophers, assert that moral reasoning that considers relationships and emphasizes connectedness and context also has value.

Adult Moral Development

The developmental hierarchy in CMD theory reflects a progression in application of abstract moral logic. Gilligan objects to the underlying assumptions of a universal standard of development and a single scale of measurement (Gilligan, 1987b). The Kohlberg model represents psychological moral development as a process of increasing autonomy and separation from

Gilligan, Erikson	Kohlberg
Individuals as interdependent	Individuals as separate
Relationships of attention and response	Relationships as hierarchical or contractual
Care as strength	Independence as strength
Importance of interdependence and interpersonal connections	
Importance of autonomy and self-sufficiency	
Needs of others important	Rights of others important

(Sources: Gilligan, 1987a, 1988; Code, 1988).

Figure 3. Ideal adult moral development.

others. Gilligan points out that ''(t)he ideals of a liberal democratic society—of freedom and equality—have been mirrored in the developmental vision of autonomy, the image of the educated man thinking for himself, the image of the ideal moral agent acting alone on the basis of his principles, blinding himself with a Rawlsian 'veil of ignorance,' playing a solitary Kohlbergian game of 'musical moral chairs''' (Gilligan, 1987b, p. 304).

Gilligan challenges the universality of a developmental model that equates adulthood with a justice perspective and maturity with separation, self-sufficiency and independence (Gilligan, 1989b). Many developmental psychologists, such as Erikson, see the quality of care as a virtue and a strength of maturity and appreciates the reality of interdependence (Gilligan, 1987b). The ideal of concerned and caring adulthood presents an alternative vision to Kohlberg's ideal of autonomy and separation (Code, 1988). Theories of justice and autonomy understand individuals as separate and relationships as either hierarchical or contractual whereas the ethics of care and connection perceives the self and others as interdependent with relationships created and sustained by attention and response (Gilligan, 1988b). Figure 3 contrasts the Kohlberg and Gilligan views of ideal adult moral development.

The value Kohlberg's theory places on autonomy reflects a societal tendency to focus on individuation and individual achievement and devaluate caretaking roles. Traditionally, gender stereotypes have portrayed women as more intuitive, empathic, selfless and kind-hearted while men are seen as more deliberate, judicial and rational in moral choices. While male adult development is seen as requiring work and training, female abilities, such as the ability to achieve intimacy, to maintain relationships, and to act as a caretaker, are considered to be intuitive or instinctive (Brabek, 1993).

Caretaking abilities seem like excellent skills for employees in service industries, such as accounting, but they may not be natural or instinctive to either men or women. Indeed, Tronto (1993a) suggests that male upbringing in our society may create a class of morally deprived persons lacking training in caretaking experience, to whom the notion that moral beliefs can be expressed in abstract universalistic terms like mathematical formulas is credible. Ethical training should seek to help develop caretaking abilities in addition to developing abstract reasoning abilities.

Ethics of care	Ethics of rights
Achieved through perception of one's self as connected to others	Achieved through process of separation and individuation of self from others
Moral dilemmas contextual	Moral dilemmas universal
Dilemmas solved through inductive thinking	Dilemmas solved through application of abstract or formal thinking
Development through stages is sequential and hierarchical	Development through stages is invariantly sequential and hierarchical
Principle of moral responsibility is reflected in the voices of women	Principle of moral responsibility is universal
Distinguished by an emphasis on attachments, issues of self-sacrifice and selfishness, and consideration of relationships as primary	Distinguished by an emphasis on separateness, issues of rules and legalities, and consideration of the individual as primary

(Source: Brabeck, 1993).

Figure 4. Comparison of the ethics of care and the ethics of rights.

Reason versus Responsibility

Tronto (1993b, p. 79) explains that there are three ''crucial characteristics'' distinguishing the ethics of care from the morality of justice:

> ''First, the ethic of care revolves around different moral concepts than Kohlberg's ethic of justice, that is, responsibility and relationships rather than rights and rules. Second, this morality is tied to concrete circumstances rather than being formal and abstract. Third, this morality is best expressed not as a set of principles but as an activity, the 'activity of care.' In Gilligan's different voice, morality is not grounded in universal, abstract principles but in the daily experiences and moral problems of real people in their everyday lives'' (p. 76).

Figure 4 summarizes the different concerns of the ethics of care and the ethics of rights.

Concepts and Circumstances

Rawl's theory of justice, which provides the philosophical underpinning for CMD theory, emphasizes the language of rights. The rights or ''justice-centered ethic emphasizes detachment, impersonality, objectivity and individual autonomy at the expense of attachment, particularity, emotion and intersubjectivity'' (Cole and Coultrap-McQuin, 1992, p. 5). The significance of Gilligan's theories ''lies in revealing the lopsided obsession of contemporary theories of morality . . . with universal and impartial conceptions of justice and rights and the relative disregard of *particular,* interpersonal relationships . . .'' (Friedman, 1993, p. 260).

The care or responsibility orientation takes a different focus:

> ''Women's moral judgement is more contextual, more immersed in the details of relationships and narratives. Women show a greater propensity to take the standpoint of the 'particular other', and appear more adept at revealing feelings of empathy and sympathy required by this. Once these cognitive characteristics are seen not as deficiencies, but as essential

components of adult moral reasoning at the post-conventional stage, then women's apparent moral confusion of judgement becomes a sign of their strength . . . The contextuality, narrativity, and the specificity of women's moral judgement is not a sign of weakness or deficiency, but a manifestation of a vision of moral maturity that views the self as being immersed in a network of relationship with others.'' (Benhabib, 1987, pp. 155–6).

Moral universalists may be uncomfortable moving from abstract moral reasoning toward a more contextual framework. The Kantian moral philosophy underlying the CMD approach has considerable appeal to modernists because of its scientific orientation toward moral problem solving (Hauerwas and Burrell, 1977). Crittenden (1990) explains that the ethics of care reflects older Aristotelian and medieval traditions and that ''. . concern with contextual issues in moral judgement and a disagreement with Kohlberg's version of the idea of a central, minimum core of morality does not necessarily embroil one in moral relativism'' (p. 93). Use of multiple ethical perspectives may lead to better decisions. Flanagan and Jackson (1993) conclude that the most defensible specification of the moral domain includes issues of both right and good, that moral life requires a multiplicity of virtues, and that the way a particular problem is best understood depends on the problem.

Process

The ethics of care/responsibility also represents a different view of the moral process than rights-based ethics. The moral agent in the rights context explores a hypothetical moral quandary with several possible courses of action, deliberates, weighs costs and gains, and ultimately chooses, as a moral agent in isolation, to make a decision. The decision process values autonomy, ''emotions are sources of potential disturbance, and other particularities of the situation, like relationships and individual histories, are distracting marginalia to be ignored insofar as possible.'' (Cole and Coultrap-McQuin, 1992, p. 5).

Instead of ''viewing moral dilemmas as bargaining games and rights conflicts between competing rational, self-interested players, women stress resolutions that include concern, care, continued attachment, responsibility, sacrifice, and the avoidance of hurting another'' (Sichel, 1987, p. 322). Appropriate moral response in the ethics of care perspective concentrates on understanding other individuals and their particular circumstances so as to respond appropriately to needs and concerns, while simultaneously fulfilling one's own potential. Moral reasoners do not seek to codify their decisions or reduce specific contexts to general rules since specific bonds may have moral significance which cannot be universalized (Meyers, 1987).

Whitbeck (1983) argues that focus on the ends to be achieved results in better solutions to professional ethics problems than concern with the rights of various parties. The work of Johnston (1988) with adolescents and fables illustrates the practical superiority of care and responsibility solutions. The fable of the porcupine and the moles goes as follows:

> It was growing cold, and a porcupine was looking for a home. He found a most desirable cave but saw it was occupied by a family of moles.

''Would you mind if I shared your home for the winter?'' the porcupine asked the moles.

   The generous moles consented and the porcupine moved in. But the cave was small and every time the moles moved around they were scratched by the porcupine's sharp quills. The moles endured this discomfort as long as they could. Then at last they gathered courage to approach their visitor. ''Pray Leave,'' they said ''and let us have our cave to ourselves once again.''

   ''Oh no!'' said the porcupine. ''This place suits me very well.''

   (Johnston, 1988, p. 71).

Responses to the problem from the viewpoint of the rights perspective include:

   ''The porcupine has to go definitely''.
   ''It's their ownership and nobody else has the right to it''.
   ''Send the porcupine out since he was the last one there''.

Responses from the care viewpoint respond to the needs of both groups:

   ''Wrap the porcupine in a towel''.
   ''There'd be times that the moles would leave or the porcupine would stand still or they'd take turns doing stuff—eating and stuff and not moving''.
   ''The both of them should try to get together and make the hole bigger''.

Men versus Women?

While several of the authors quoted associate a contextual, particular moral concern with women's thinking, asserting that the ethics of care and responsibility represents a valid, and even necessary, moral voice does not require a belief that women's nature differs essentially from men's. If men and women are indeed different in moral thinking, women's different life experiences and socialization, rather than biological differences, may be responsible. To me, the interesting question is why care and justice orientations are not generally perceived as equally valid. Feminist theory explains why moral concerns *stereotypically* associated with women have been largely ignored and devalued[4].

   Gilligan (1987b) proposes that *both* perspectives of moral reasoning should be valued and applied. The ethics of care is a necessary addition to the ethics of justice, and, indeed, both perspectives arise from similar concerns (Bartlett, 1992). Application of the ethics of care leads to generation of creative solutions that do not come from a formula and that preserve important relationships along with important rights. I suggest supplementing accounting ethics education practices to promote use of Gilligan's powerful ''different voice'' in solving ethical problems.

Accounting Ethics Case Approach

The ethical education approach recommended by the Arthur Andersen Business Ethics Program and widely used in accounting education employs group discussion of hypothetical cases within the framework of an eight (or seven) step decision model. The decision model guides the students in

articulating and ordering ethical principles that determine appropriate courses of action. Short ethical dilemmas with accounting contexts for use in ethics education are available in materials from Arthur Andersen and the American Accounting Association, and in ethics case books and many financial and managerial undergraduate accounting texts. For convenience sake, I refer to the use of short ethical dilemmas and seven step decision models as the AAA approach to accounting ethics education.

Whose Evaluation?

As an example of the AAA approach, I present "Whose Evaluation" by Michael A. Pearson from the AAA ethics casebook (Pearson, 1992, pp. C-44-1-9). A brief summary of the case follows:

> "An audit team had just completed a successful audit of a manufacturing company. With the exception of one of the four seniors on the team, everyone was in accord with management's estimates. One senior thought that many estimates were unrealistically optimistic.
>
> The audit firm permitted auditors to document their differences and have them included in the engagement working papers. The senior, who had performed very well on the audit, wanted a difference-of-opinion memo inserted in the working papers. The audit manager was happy to oblige . . . The manager prepared a highly favorable evaluation report on the senior and submitted it to the partner in charge . . .
>
> After the partner in charge reviewed the working papers and saw the difference-of-opinion memo, he was 'furious' that the audit manager would submit such a positive evaluation. The partner did not think that seniors should challenge partners, and he was afraid that the positive evaluation would send the wrong message throughout the firm. Although the partner did not order the audit manager to change the evaluation report, he said that the report was unacceptable.
>
> The audit manager was uncertain about what to do about the report. She thought it was fair and accurate. Yet, in talking to another manager, it was suggested that it would not be wise to push the issue. The economy was in difficulty, business for the firm was down, and there were rumours of layoffs." (Pearson, 1992, p. C-44-4).

The AAA Ethics Casebook includes teaching notes to guide instructors through the application of the seven-step model to each case. In "Whose Evaluation?", students are asked to decide what action the audit manager should take. Students **"Determine the Facts"** and **"Identify the Ethical Issues"** in the first two steps of the decision model. Identification of ethical issues requires a list of all the stakeholders because "the ethical issues will most likely arise out of conflicting interests between and among the stakeholders" (ibid., p. C-44-5). In this case the stakeholders include the audit manager, the senior, the partner and the firm. Ethical issues (or conflicts) arise between the audit manager's integrity and her job security and the morale of the firm. Next, students **"Identify Major Principles, Rules, Values"** such as integrity, honesty, fairness, reputation, job security and the "firm's discipline" (ibid., p. C-44-6). In the fourth step, **"Specify the Alternatives"**, students develop the major solution options and are encouraged to find "creative solutions that may be closer to win-win if possible" (ibid., p. C-C-44-6). Three solutions are proposed in the teaching notes: "Refuse to re-write the evaluation reports",

"Write a more critical evaluation of the senior", (and) "Ask the senior to withdraw the difference-of-opinion memo" (ibid., p. C44-6-7).

In the fifth step, students are asked to do a **"Comparison of Norms, Principles, and Values with Alternatives"**. The teaching notes ask the professor to "(s)ee how many of the class will move to a decision at this point based on the force or strength of a norm or principle" (Pearson, p. C-44-7). Regardless of whether decisions are reached in step five, students are asked to continue with the decision model to **"Assess the Consequences"**. For example, the consequences of the action "Write a more critical evaluation of the senior" may be "(a)udit manager's job may be protected, (s)enior's job may be in jeopardy, (a)udit manager's integrity is eroded, (a)udit manager's reputation in the profession may suffer, (i)f senior is terminated, morale at the lower levels of the firm, especially, may suffer, (and) (t)he firm's reputation may be eroded somewhat" (p. C-44-8). Numerical weights ($+3$ to -3 are suggested) can be assigned to each likely outcome and summed to determine comparative values of the alternatives. Finally, each student is required to **"Make Your Decisions"**. Students either reach a decision in step five if one principle or value is determinative or choose the consequence with the highest numerical value "if it squares with one of the basic listed principles and values" (p. C-44-8).

Use of the AAA approach leads to a closely confined discussion. One reason is that accounting professors often feel unqualified to teach ethics and are reassured by the precision of the seven step approach (Langenderfer and Rockness, 1989). Another reason is that the AAA approach seeks to develop ethical reasoning skills, and the seven-step model keeps that process on track. The principled moral reasoning method used in the seven-step model is closely connected with CMD theory.

In the CMD model, moral training proceeds through group discussion of hypothetical moral dilemmas. CMD theory assumes that individuals progress upward in the hierarchy one stage at a time, and that exposure to reasoning from one stage higher than the individual's current stage provides the impetus for moral change. Therefore, group discussion which exposes students to higher level thought is a key ingredient of the process. Internal cognitive conflict results from hearing higher level moral reasoning and leads to a restructuring of cognitive patterns resulting in positive change. In addition, principled moral reasoning teaches the process of solving difficult problems by autonomous reflection on the ethical rights and principles involved.

The AAA dilemmas and similar cases set up a cognitive moral dissonance between an obvious duty to do what is right and disastrous personal consequences that may ensue from the right action. The cases are dilemma or decision cases. Students are encouraged to identify with the party making the decision, thereby taking on the role of the moral agent rather than moral critic (Whitbeck, 1991). Putting the student in the nexus of the decision creates personal discomfort which can be alleviated through the application of principled moral reasoning. As Hiltebeitel and Jones (1991) explain, "dilemmas imposed by one's employer of client . . . create great risk. There is a risk of losing one's job in some cases and having one's professional reputation

tarnished in other cases. Accounting educators can hope that ethics training teaches students to recognize these dilemmas as early as possible and that their personal integrity helps them to resolve these dilemmas'' (p. 273).

Critique of the AAA Approach

One limitation of principled moral reasoning is that CMD theory focuses on moral judgments rather than moral actions. Cognitive dissonance caused by acting at a lower level than the reasoning level is assumed to result in moral action, however, there is little empirical evidence of this connection (Trevino, 1992). Training programs involving ethical dilemma discussion have led to measurable changes in ethical reasoning, but the persistence of these changes, and the extent of resultant behavior changes, is not known (Trevino, 1992). Furthermore, many accounting studies have not found evidence of changes in moral judgment from classroom discussion of ethical dilemmas (e.g. Ponemon, 1993; Lampe, 1994).

Whitbeck (1991) criticizes dilemma approaches to ethics education for misrepresenting moral problems as dilemmas and focusing on criteria for moral judgments rather than acquisition of skills, understanding and political wisdom necessary to resolve conflicts. Moral dilemmas are situations where all of the available courses of action lead to similarly dire consequences. Whitbeck asserts that problems faced by professionals rarely qualify as true dilemmas and that cases written as pseudo-dilemmas distort business situations so they can be used to help students identify and rank moral rights and values. Whitbeck argues that depicting business conflicts as complex and sticky problems, rather than hopeless moral dilemmas, is more useful for developing professional decision-making skills.

The use of dilemmas and step models also incorporates a strong conservative bias (Hauerwas and Burrell, 1977). Case discussions stay neatly within the confines of the seven-step model, focused on individual behavior. The societal and institutional causes of ethical problems are not explored. The seven-step model does not allow the discussion to stray to issues such as whether the accounting firm's policies promote unethical behavior or whether firms are complicit in the acceptance of client misrepresentations. Nor does the approach lead to identification of appropriate institutional changes which could help prevent or resolve problems. The status quo is not questioned. Lehman (1988) suggests that this type of ethics training is meant to guard against the threat of increased outside regulation, but that it is structured in terms of individual moral dilemmas and a rules-based approach to avoid altering the status quo.

Expanding the AAA approach

I do not suggest that the AAA approach is ''wrong'' or should be abandoned. However, it should not be the only approach. The AAA approach offers the promise of enhancing principled moral reasoning abilities of participants. If we do not maintain the superiority and universality of rights-based thinking, or we are not convinced of the effectiveness of principled moral reasoning,

1. Relate accounting education to moral issues,
2. Recognize issues in accounting with ethical implications,
3. Develop a sense of moral obligation or responsibility,
4. Develop the abilities needed to deal with ethical conflicts.. ,
5. Learn to deal with uncertainties of the profession,
6. ''Set the stage'' for a change in ethical behavior, and
7. Appreciate and understand the history and composition of all aspects of accounting ethics and their relationship to the general field of ethics.

(Source: Loeb, 1988).

Figure 5. Loeb's seven goals of ethics education.

we need not privilege the AAA approach. The goals for accounting ethics education set out by Loeb (1988) include recognizing ethical implications of issues in accounting, developing a sense of moral obligation, developing abilities needed to deal with ethical conflicts, and ''set(ting) the stage for'' a change in ethical behavior. Figure 5 summarizes Loeb's seven goals of ethics education. All of these goals can be met by educational activities different from the AAA approach.

The AAA cases and other case material can be used as the basis for a more open class discussion to accomplish the objectives of recognizing ethical issues and developing abilities to deal with conflicts. Instructors can forego the seven-step model and pursue other discussion objectives. Instead of focusing narrowly on identifying stakeholders, conflicts and ethical principles and values, analytic class discussion can identify points of view, move from the concrete to the abstract, shift perspective and time frame, change abstraction levels, and apply theoretical constructs (Silverman and Welty, 1994). For example, in the ''Whose Evaluation?'' case, the motives behind the firm's policy for the documentation of disagreements might be explored. Students might think of how the audit manager could have prevented the conflict from erupting. Students could be encouraged to contrast a ''win-win'' solution with their determination of who is ''right'' in this case.

Discussion does not have to stay at the individual level. Professional issues, such as the firm's motivations to accept client representations, can be discussed. The role of the individual auditor in maintaining the profession's ''covenant with society'' (Briloff, 1990) might be examined. Reidenbach and Robin (1991) present a moral hierarchy of corporate development and point out that individual moral action is constrained in amoral firms. Student discussion can address the issue of conflict between individual moral sensibilities and the moral climate of the workplace. Potential changes in society, the profession and firm policy can be discussed.

Other Ways of Knowing

Accounting ethics education can also be enriched through explicit application of feminist perspectives, such as the ethics of care. Extension of Gilligan's perspectives, concerns and ''other voice'' to the field of education has

Perspective	Women perceive themselves as:
Silence	Mindless, voiceless, subject to whims of external authority
Received knowledge	Capable of receiving and reproducing knowledge from external authorities but not of creating knowledge
Subjective knowledge	Knowers of personal, private, subjectively known or intuited knowledge
Procedural knowledge	Invested in learning and applying objective procedures for learning and communicating knowledge
Constructed knowledge	Creators of knowledge which is contextual and comes from both objective and subjective strategies for knowing

(Source: Belenky *et al.,* 1986, p. 15).

Figure 6. Women's ways of knowing. Five epistemological stances.

resulted in a theory of pedagogy called ''women's ways of knowing''[5]. Women's ways of knowing offer additional pedagogical insights into different methods for teaching ethical problem solving. Belenky *et al.* (1986) study a broad sample of women and classify five different epistemological categories of knowing: silence, received knowledge, subjective knowledge, procedural knowledge and constructed knowledge. Figure 6 presents Belenky *et al.*'s five ways of knowing[6].

The AAA approach to accounting ethics education represents teaching of procedural knowledge where students develop procedures to obtain and communicate knowledge. Belenky *et al.* (1986) find that there are two ways to develop procedural knowledge, separate knowing and connected knowing. Separate knowing, as promoted by the CMD approach to accounting ethics education, and connected knowing can be contrasted:

> ''Separate knowing . . . seeks to construct truth—to prove, disprove, and convince. Connected knowing . . . seeks to construct meaning, to understand and be understood. While separate knowing is adversarial, connected knowing is collaborative. Where the discourse of separate knowing is logical and abstract, that of connective knowing is narrative and contextual.'' (Musil, 1992, pp. 56–57).

Separate knowing is the exercise of critical thinking through playing the ''doubting game'' and debating truth, and of using impersonal procedures to attain disinterested reason. Connected knowing is developing procedures to gain access to other people's knowledge through empathy and shared experience, through listening and hearing. Connected knowing is playing the ''believing game'', ''seeing the other not in [one's] own terms, but in the other's terms'' (Belenky *et al.* 1986, pp. 104–113). Both types of knowing are important steps toward eventual attainment of constructed knowledge which involves integration of knowledge that is personally important with that of others. The ethics of care promotes connected knowledge acquisition since the student has to think from the perspective of the characters in the case. Feminist moral process also involves techniques of connected knowing. I illustrate how these techniques could be applied in the ''Whose Evaluation?'' case.

"Whose Evaluation?" Revisited

"Whose Evaluation" presents a situation which may not be best approached from a rights-based point of view. Like the fable of the moles and the porcupines, being right can be cold comfort when solutions based on rights lead to disaster. The AAA approach sets up a conflict between the audit manager's integrity, fairness and reputation as opposed to the probable disastrous consequences of pursuing the "right" action. For example, the importance of integrity may lead the student to decide that the audit manager should refuse to re-write the evaluation. Two people may lose their jobs because of that decision, and the morale of the firm may also suffer. Maybe it is not always helpful to fixate on the "right" action.

The care or responsibility perspective focuses on understanding others' situations and points of view and determining what can be done to maintain appropriate relationships between the self and others. Looking at "Whose Evaluation?" from a relationship point of view leads to different insights than the rights-based approach. The audit manager, the partner and the senior all seem to be basically decent people who want the same things—a good quality audit and fair evaluation of employees. If they can be persuaded to see each others' point of view and their commonality of purpose, it may help mend their working relationships. For example, the audit manager could help the senior to see why exercising his "right" to include a difference-of-opinion memo was likely to cause trouble in relationships within the firm. It seems surprising that the audit manager did not adequately counsel the senior on the likely consequences of his action, or take some sort of exception to his actions herself since she apparently believes that the client's representations are reasonable.

In the context of relationships, both the audit manager and the senior can understand the partner's position that by exercising his "right" to document an opposing point of view, the audit senior has directly challenged the partner's integrity and authority. The partner may listen to the audit manager if she appreciates his position, and she may be able to discuss whether the policy of allowing documentation of opposing points of view has value for the firm. Likewise, the partner may be persuaded to understand and validate the real concerns of the audit senior. Perhaps the partner can help the senior resolve his problems with the client's estimates without a difference-of-opinion memo. The audit manager can promote realization of common values an interests and strive for a compromise that mends and preserves relationships between the three parties. A previously established mentoring relationship with another partner might be valuable to the audit manager in a situation such as this. A resolution of the situation to the satisfaction of all parties may not be possible. Perhaps the best resolution to be hoped for in this situation is documenting the conflict and agreeing to disagree in a professional manner.

It is always possible that situations may arise where the best solution is resignation. However, the tendency of the AAA approach to frame conflicts as moral dilemmas where the choice is between resignation and hopeless compromise of integrity does not seem helpful in developing appropriate

professional attitudes. Focusing on rights does not promote resolution of conflicts. A ''win-win'' solution is more likely to arise from application of a care perspective, and students acquire valuable conflict resolution skills through the process of understanding others' situations. For example, Fisher and Ury (1991) recommend the following negotiating techniques: separating the people from the problem and working to preserve relationships while resolving substantive issues, understanding the interests and underlying needs of the parties to the conflict and basing solutions on meeting those needs, and inventing options for mutual gain in searching for conflict resolution rather than promoting rigid positions.

In addition to application of an ethics of care perspective, valuable lessons may be extracted from application of feminist moral process. Feminist moral process encourages consideration of issues at different levels of analysis, such as individual, societal, cultural, institutional and firm levels. It challenges the status quo and focuses on changing societal and institutional practices in ways that make it possible for individuals to exercise real moral choices. Sherwin (1988) describes feminist ethical theory as a process leading to a complete alteration of consciousness through three stages of (1) moral sensitivity, (2) ontological shock and (3) praxis. Moral sensitivity is the painful awareness of suffering, violence, victimization and pain. Ontological shock is a transformation of the way the social milieu is understood. This implies both a complete understanding of the situation in relation to the existing social context and a search for new possibilities for action that question the status quo. Finally, praxis is a collective understanding of the transformative possibilities within a given social context. Feminist moral process forms a link between the ethics of care and relationship and the bigger picture of how moral problems are related to societal conflicts.

In the context of ''Whose Evaluation?'', the emotional impact of ethical dilemmas (moral sensitivity) can be sensed; questions can be raised about the role of the individual in the firm and about the role of the accounting profession in society; different ways of seeing and solving the problem can be explored (ontological shock); and understanding of the collective moral force necessary to achieve change (praxis) can be developed. The principal lesson to be drawn from feminist moral process is that problems cannot be contained at a single (safe) level of analysis and often cannot be solved at the individual level. Accountant's moral dilemmas are problems that must be solved by individuals, firms and society. Individuals, particularly staff accountants, cannot create moral firms.

Pedagogical Techniques

Feminist pedagogy promotes innovative teaching methods that develop connected knowing, many of which can be adapted for accounting ethics education. Grasp of procedural knowledge is enhanced if the knowledge comes from both the separate and connected knowing perspectives and many students, not just women, learn well through connected knowing experiences. Feminist pedagogy is centered on understanding and expressing the particular self rather than receiving knowledge about abstract others (Belenky *et al.,*

1986). Pedagogical techniques emphasize practice, process and lived ex-
perience and often include working on projects in small groups, student
journal preparation, and other writing experiences (Shackelford, 1992).

One way to approach ethics education is through use of narrative. The
principles of narrative-based inquiry: ''a concern with stories, an assumption
of the relevance of experience, and a willingness or courage to examine both
the nature and the outcome of conversation'' (Musil, 1992), are relevant to the
project of exploring the meanings of and solutions to moral dilemmas. The
AAA cases are short narratives with limited character and time dimensions.
Expanded class discussion can build on the narrative elements in accounting
cases and expand characters, situations and time dimensions. For example in
considering ''Whose Evaluation?'', students could identify what aspects of the
characters of the senior, the audit manager and the partner have contributed
to the present problem, or could construct different scenarios about what
happens next. Students could explore the motives of each of the characters
and the ways in which the firm could institute policies leading to more
desirable behavior. Small group discussions may lead to greater participation
levels.

In addition to using narrative cases as the basis for free-ranging discussion,
students can produce narratives in written forms. Since the process is aimed
at self-discovery, group conversation is not vital. Students with business
background can write ethics cases or stories based on experience. Students
can write stories expanding short ethical cases into more complete narratives.
In the ''Whose Evaluation?'' case, for example, students could be asked to
write a story about how the audit manager solved her problem and what
happened subsequently. Class time could then be devoted to reading or
comparing some of these stories. However, the class time commitment is
more limited than in discussion techniques. Instructors would not need
special training in developing or evaluating writing skills for such exercises to
constitute a valuable learning experience for students.

Narratives can also be combined with theoretical perspectives to promote
connected knowledge about theory (McAninch, 1993, p. 106). For example,
''Whose Evaluation?'' could be accompanied by the fable of the porcupine and
the moles. Students could be asked to analyze the case from both the rights
and care perspectives, thereby training students to use different perspectives
in listening to problems. The theory of feminist moral process could form the
basis for discussion about how the firm could change to improve morale and
increase the probability that audit problems are discovered and dealt with in
an appropriate manner.

Implications and Recommendations

My basic conclusion is that the ethics of care can usefully be applied to
accounting ethics cases and connected knowing experiences can enrich
accounting ethics education. These activities may have far reaching implica-
tions. Questioning the role of the individual in the firm and the role of the
accounting profession in society, and promoting different ways of seeing and
solving problems, may lead to questioning of the foundations of business

and accounting. These activities promote critical thinking, and critical thinking does not always stay within conventional boundaries. This potential for stimulation of difficult and potentially disturbing directions of inquiry may be intimidating to some accounting educators, and yet, how often in accounting do we have opportunities to stimulate higher level thinking? Much of accounting curriculum involves received and procedural knowledge. Development of sensitivity and awareness to ethical issues and mastery of approaches and techniques for dealing with ethical problems promote higher level constructed knowing, where each student integrates personal and objective perspectives. Accounting ethics education presents a truly exciting opportunity for stimulating thinking, discussion and constructed knowledge development.

To be most effective in stimulating personal development, narratives and cases centering on ethical problems must come from lived experience. The lack of research on the ethical problems of practicing accountants presents a barrier to development of appropriate narratives and cases. Ethnographic and interview research exploring how accountants recognize and deal with ethical problems could form the basis for case development. A considerable body of accounting ethics research focuses on cognitive moral development levels (mostly using the easy to administer DIT instrument), but there is little published research on contextual and experiential ethical thought and action[7].

Acknowledgements

Notes

1. As Unger and Crawford (1992) points out, ''(c)ontemporary feminist theory has many variants''. (p. 6) Two of these are liberal feminism, with its emphasis on equality for women, and radical feminism, which ''emphasizes male control and domination of women throughout history''. (p. 8). Gilligan's theories fit into a third, cultural feminist tradition, which ''stresses that qualities characteristic of women have been devalued and should be honored and respected in society''. (p. 8).

2. Harding calls this perspective feminist standpoint theory, and a number of subtle variants of this epistemological stance have been articulated by feminist philosophers. I refer the interested reader to Chapter 5, ''What is Feminist Epistemology?'', in *Whose Science? Whose Knowledge?* (1991).

3. Special issues of *Social Research* (1983), *Signs* (1986), and volumes of essays (Kittay and Meyers, 1987) have been devoted to the Gilligan controversy, in addition to many individual articles appearing in a wide variety of disciplines. Gilligan's ideas have also been criticized from a number of feminist perspectives, as self-deceptive (i.e. insufficiently politically informed), leading to ''cryptoseparatist'' politics, and representing a view of female essentialism (Houston, 1988). Many of these critiques arise from a persistent misreading of Gilligan as

promoting an essentialist view of female nature or asserting an innate superiority to women's ways of thinking. Other critics feel that it is dangerous to point out any potential differences between men and women. Davis (1992) provides an overview of the complex rhetoric of the Gilligan debate which has strayed far from the ideas stated by Gilligan and far from a narrow interest in cognitive moral development.

4. There is a strong connection between Gilligan's analysis and feminist critical theory. Feminist critical theory seeks to explore the implications of the dualistic categories into which we have placed all knowledge. The dualism between man and woman is seen to underlie dualisms between nature and culture, objectivity and subjectivity, and public and private spheres (Hanen, 1988). Contemporary moral theory upon which Kohlberg draws maintains distinctions between autonomy and nurturance, independence and bonding, and the sphere of justice and the domestic, personal realm. Questioning these distinctions forms the basis for the feminist critique of the ethics of justice (Benhabib, 1987). Kohlberg's theories can be seen as another manifestation of the ''separative model of human nature that has become a focus of criticism by feminists across a number of disciplines'' (England, 1993, p. 37). She calls ''the model 'separative' because it presumes human beings are autonomous, impervious to social influences, and lack sufficient emotional connection to each other to make empathy possible.'' (p. 37).

5. Belenky *et al.* (1986) suggest that our lack of knowledge about women arises from the minor role women theorists have played in the social sciences and the lack of women in the samples from which social science theories have been constructed. In explaining the importance of Gilligan's work, Belenky *et al.* note that ''(s)uch insights are transforming our understanding and study of psychology and human development, paralleling transformations that are occurring in all of the intellectual disciplines that have begun to include the woman's voice'' (p. 8). Belenky *et al.* analyze structured interviews with woman subjects chosen from both university and family agency backgrounds to provide a wide range of ethnic and social class backgrounds.

6. Perry's seminal studies of Harvard men in the 1960s describe the process by which ''student's conceptions of knowledge evolve and how their understanding of themselves as knowers changes over time'' (Belenky *et al.,* 1986, p. 9). Belenky *et al.* set out to reinvestigate Perry's theory of learning in the same way that Gilligan reinvestigated Kohlberg's cognitive moral development theory—by analyzing the responses of women subjects rather than men. In Perry's theory, the hierarchy of knowledge evolution is from dualism, which views the world as black and white, to multiplicity, which moves away from reliance on external authority, to relativism subordinate, which cultivates an analytical, evaluative approach to knowledge, to relativism. In the relativism stage, the student ''comprehends that truth is relative, that the meaning of an event depends on the context in which that event occurs and on the framework that the knower uses to understand the event, and that relativism pervades all aspects of life . . .'' (p. 10). Parallels can be drawn between stages in Perry's and Belenky *et al.*'s theories: dualism and received knowledge, multiplicity and subjective knowledge, relativism subordinate and procedural knowledge, and relativism and constructed knowledge, respectively, refer to similar concepts of knowledge. However, Perry's schema has no position of silence and does not recognize a distinction between separate and connected knowing.

7. One example of an experiential narrative published in accounting journals is Boisjoly's (1993) account of his role in the Challenger disaster.

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