DEVELOPING THE RESOLVE TO HAVE MORAL COURAGE: AN EXPERIMENT WITH ACCOUNTING STUDENTS

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Abstract

Recognizing that moral judgment is a necessary but insufficient condition of moral behavior, we explored ways to develop the resolve to have moral courage, defined as the courage to be moral when under professional duress. In a post-test with control group design, we measured the effect of exposing 91 students to stories of moral exemplars on their resolve to have moral courage using the Moral Competency Inventory. Results show that their resolve to have moral courage increased significantly and was sensitive to differences in gender, class standing, religiosity, and prior-service experiences.

INTRODUCTION

The Need for Accounting Ethics Education

The financial scandals in recent years at Enron, WorldCom, Adelphia, Tyco, HealthSouth, Global Crossing, and other companies have renewed recommendations to include ethical education in the accounting curriculum. In the Sarbanes-Oxley Act of 2002 Congress mandated ethical changes pertaining to auditor independence (Title II), and a code of ethics for financial officers (Title IV). State Boards of Accountancy are also reacting by revising ethics requirements for both current and new entrants (Thomas 2004). Recognizing that accounting professionals are first exposed to accounting ethics as students, it seems essential that accounting educators re-examine ethics education in the accounting curriculum.

Moral Judgment Experiments

Many researchers of moral development have based their work on Rest's Four Component Model (FCM) of morality (1982). Bebeau and Thoma (1999, p. 345) list and briefly define the four "components" or necessary abilities for effective moral functioning as (1) *moral sensitivity* ("interpreting the situation as moral … and identifying how various actions affect self and others"), (2) *moral judgment* ("judging which of the available actions are most justified"), (3) *moral motivation* ("prioritizing the moral over other significant concerns … that may be incompatible with moral choice, such as career pressures and established relationships"), and (4) *moral action* ("being able to construct and implement actions that service the moral choice").

Moral judgment has received the most attention in the empirical literature (Bebeau 2002, p. 283). The most popular instrument used to test moral judgment is the Defining Issues Test (DIT), developed by Rest and extensively validated. The DIT consists of short ethical dilemmas with questions after each one. Based on the answers, a respondent is categorized into one of the three levels of moral development, and given a score that represents the degree to which the answers fit the post-conventional level of Kohlberg's theory of cognitive moral development (Kohlberg, 1979 and 1984).

The use of the DIT has been reported in hundreds of articles (Bebeau and Thoma, 2003). Many DIT intervention studies have demonstrated that moral judgment can be taught to college-age students, including accounting students (Armstrong, 1987 and 1993; Ponemon, 1990; Thorne, 2000). For example, Rest and Thoma (1985) tracked the moral development of individuals from high school graduation to six years beyond high school. The DIT scores increased for those who attended college but were stable for those who did not attend college.

Based on this research, our first experiment to increase the moral judgment of accounting students occurred during the spring 2005 semester (Christensen *et al.,* 2006b). We used a one-group pretest-posttest design with 81 students in several accounting classes. The pretest DIT was administered during the first week of the semester. Students were then given a short lecture on ethics at the start of the semester, and exposed to a series of ethical dilemmas (vignettes) during the semester, which were discussed in class. The vignettes were course-appropriate. Classroom discussions focused on recognizing the moral issue in the vignette and resolving it. The posttest DIT was given in the latter part of the semester. The results showed that the mean gain score (posttest – pretest scores) of the students exposed to the ethics vignettes increased significantly (paired-t test, $df = 80$, $t = 4.08$, one-tailed $p < 0.000$).

Moral Judgment Is Not Enough

Before this experiment was completed, we learned that some of the accounting students who were participating in the moral judgment experiment had acted unethically. A professor had assigned a large project and then become ill for an extended period. Left with inadequate instruction and the need to complete the project, the students were desperate. One student half-heartedly suggested that they find a solution manual. The group initially agreed to the idea. A few students soon discovered that the solution manual was available online, and one of the students purchased it. By the time the solution was available the other students had completed the assignment and refused to refer to the purchased solution. A disciplinary review board later determined that the group's behavior was unethical because the group had conspired to cheat by agreeing to purchase the manual.

Although we were excited to confirm that moral judgment could be taught and improved by discussing ethics vignettes in class, this unfortunate experience made us aware that good moral judgment may not lead to good behavior. We needed to instill within the students a greater desire to act ethically. As suggested by FCM, moral judgment is a necessary but insufficient condition for moral behavior.

The remainder of this paper reviews the literature on moral courage, the methodology to develop and measure the resolve to have moral courage, and our results.

LITERATURE REVIEW

The objective of accounting ethics education is to increase the likelihood that students will act ethically. Teaching a code of professional conduct will likely promote the moral sensitivity of accounting students (Fulmer and Cargile, 1987). Applying ethics theories (e.g., egoism, utilitarianism, deontology) to accounting ethical dilemmas helps develop the moral judgment (reasoning) of accounting students. However, anything short of ethical behavior is inadequate. The accountants who cooked the books at WorldCom had passed professional accounting and ethics exams, but they caved when pressured by their supervisors (Pulliam and Solomon, 2002; Pulliam, 2003). Clearly, they lacked the moral motivation and character to do what they knew was right. More specifically, they lacked moral courage, the courage to be moral when under duress.

Moral Courage

Moral courage is often included as one of several virtues that enable moral behavior. For example, Cheffers and Pakaluk (2005, p. 72-74) distinguish between intellectual virtues which can be taught (e.g., good judgment, objectivity), and virtues of character (aka instrumental virtues) which can be acquired only by practice. Cheffers and Pakaluk define courage as “a trait that enables a person to act appropriately, that is reasonably, in the presence of something fearful,” and list it as a virtue of character (p. 73).

As a virtue of character, moral courage fits within the fourth component of the FCM, pertaining to the importance of character in implementing moral behavior. As Bebeau (2002) indicates, “a practitioner may be ethically sensitive, may make good ethical judgments, and place high priority on professional values; but if the practitioner wilts under pressure, is easily distracted or discouraged, or is weak-willed, then moral failure occurs because of a deficiency in character or competence" (p. 287).

As a virtue of character, ethics scholars conclude that moral courage cannot be taught. To paraphrase Aristotle (1962), we become just by doing just acts, temperate by doing temperate acts, brave by doing brave acts (Aristotle, 1962). However, some authors suggest that the *resolve* to have moral courage can be taught (Bebeau, 2002; Bergman, 2002; Blasi, 1983 and 1985; Comer and Vega, 2006; Kidder, 2005). Resolve or moral motivation is the third component of FCM.

Developing the Resolve to Have Moral Courage

Ethics researchers have long-recommended stories of moral exemplars as a way to develop moral motivation, including the resolve to have moral courage (Armstrong *et al*., 2003; Colby and Damon, 1992; Damon and Walker, 2002; DeMarco, 1996; Dobson and Armstrong, 1995; Knapp *et al*., 1998; Kidder, 2005; Mele, 2005; Mintz, 1995 and 1996; Stewart 1997). Reports of corporate ethical failures in accounting may give students a negative impression of the profession. Exposing students to stories of moral exemplars, especially accounting exemplars, may offset this negative impression and positively influence the resolve to have moral courage. For example, Dobson and Armstrong (1995, p. 192) indicate that "the role of exemplars is critical for the application of virtue ethics because it is from these individuals that the virtues are disseminated throughout the profession." Similarly, DeMarco (1996, p. 13-14) writes that "trying to become virtuous merely by excluding vice … is as unrealistic as trying to cultivate roses solely by eliminating weeds. After clearing the garden of weeds, one must still plant seeds or cuttings and nurture their growth; otherwise, the weeds simply return. The best way to exclude vices is to crowd them out with the presence of strong virtues."[1]

METHODOLOGY

Hypothesis

Our purpose was to discover if the resolve to have moral courage would increase by exposing students to stories of moral exemplars. More formally, our hypothesis was as follows:

Hypothesis		*Interpretation*
Ho:	Average MCI (Experimental) – Average Score (Control) ≤ 0	Stories of moral exemplars did not increase resolve to have moral courage.
Ha:	Average MCI (Experimental) – Average Score (Control) > 0	Stories of moral exemplars increased resolve to have moral courage.

The hypothesis was tested using the independent sample t test and the non-parametric Mann-Whitney test at an alpha of 0.05.

Moral Competency Inventory

To measure resolve to have moral courage, we used the Moral Competency Inventory (MCI), developed by Lennick and Kiel (2005). The MCI consists of 40 questions designed to provide a "snapshot of moral competence" (p. 242). Each question required the student to reveal personal commitment to an attribute of moral competency such as "I will keep promises," on a scale of 1 to 5,

[1] In addition to exposing students to stories of moral exemplars, Bebeau (2002) suggests that instructors require students preparing for a professional career (e.g., accountancy) to write a short essay entitled "What does it mean to become an accountant?" at several stages in their education. As the students begin to view themselves as a professional accountant, they will be more committed to the profession's standards and values, and better equipped to reject managerial pressure to cook-the-books.

where 1 indicates "never," and 5 indicates "in all situations." (See the Appendix to this paper for the MCI.)

In our judgment, reporting the degree of commitment to act consistently with personal beliefs and goals is a reasonable definition of the resolve to have moral courage. Therefore, the MCI score appears to be an appropriate measure.[2] Lennick and Kiel (2005) also indicate that the individual item scores within the MCI score can be used to reveal strengths and weaknesses. Because our focus was to measure resolve to have moral courage, we consider items A (acting consistently with principles, values, and beliefs) and C (standing up for what is right) to be most relevant.

Responses to the MCI are organized into a worksheet with scores for ten moral competencies (Table 1). The maximum score for each competency is 20 because there are four questions for each competency. The MCI score is the total of the ten scores, divided by two. Lennick and Kiel indicate that the MCI score is "a measure of alignment. If your score is high, it is highly likely that you will typically act in ways that are consistent with your beliefs and goals. If your score is low it is likely that your behavior is out of synch with what you believe" (p. 238). A score of 80 or more is high, and a score of 40 or less is low. A perfect score of 100 is unlikely. In their experience, scores below 60 are rare, and scores between 60 and 79 are most frequent.

[2] Unfortunately, the MCI is not a validated instrument. Although Bebeau (2002:286) reports tools for assessing the role development of dentists, lawyers, physicians, and nurses, our literature review revealed no validated instrument designed to measure moral motivation.

TABLE 1
MORAL COMPETENCY WORKSHEET
(Modified from Lennick and Kiel, 2005, p. 227)

Item	*Moral Competency*	*Maximum Score*
A.	Acting consistently with principles, values, and beliefs	20
B.	Telling the truth	20
C.	Standing up for what is right	20
D.	Keeping promises	20
E.	Taking responsibility for personal choices	20
F.	Admitting mistakes	20
G.	Embracing responsibility for personal choices	20
H.	Activity caring for others	20
I.	Ability to let go of one's own mistakes	20
J.	Ability to let go of others' mistakes	20
Total		200
MCI Score (Total / 2)		100
	Interpretation	
Very high		90-100
High		80-89
Moderate		60-79
Low		40-59
Very low		20-39

Experimental Design

We used a post-test with control group design. Students in the experimental group were exposed to stories of moral exemplars in seven accounting courses taught by three instructors during the spring 2006 semester (Table 2). The control group included students in non-accounting courses during the same semester. To encourage honest responses, the MCI was anonymous. In addition, students in the experimental group were awarded three percent extra credit points toward their grades.

Each instructor determined the quantity and nature of the assignments intended to increase the resolve to have moral courage. Students in the control group had no assignments pertaining to ethics, moral courage, or moral exemplars. To help us analyze the MCI scores, the intensity of the experimental treatment (exposure to moral exemplars) was assigned to one of five categories (none, slight, moderate, heavy, mixed). The "mixed" category was for students who were in courses taught by more than one of the three instructors in the experiment.

Sensitivity Analysis

Ethics research shows that moral judgment can differ by gender, educational level, religiosity, and service experiences (Christensen *et al.*, 2006a). As a result, we tested the sensitivity of the MCI score to these same factors, suspecting that the resolve to have moral courage may be similarly influenced. Self-reported measures of religiosity and service used the following questions:

1. While in college, have you generally attended church or other worship services weekly? (Yes or No)

2. Since high school, about how many months of community service (e.g., Volunteer Income Tax Assistance, Women Crisis Center) have you provided? (Less than six months or More than six months)

TABLE 2
ASSIGNMENTS INTENDED TO INCREASE MORAL COURAGE

Course	*Assignments related to ethics or moral courage*	*Exposure to moral exemplars*
Two control courses	None related to ethics or moral courage.	None
Intermediate Accounting 1, Accounting Information Systems, and Tax Research	Students listened to a lecture on strategies for moral courage, wrote an essay on developing a personal strategy for moral courage, and wrote an essay on the virtues required by a professional accountant.	Slight
Intermediate Accounting 2 and Advanced Accounting	Students read ten stories of moral exemplars, and wrote one essay on a personal moral exemplar.	Moderate
Cost Accounting and Advanced Cost Accounting	Students read eleven ethics vignettes, discussed the need for moral courage in each vignette, read an article on moral courage (Kidder and Bracy, 2001) with multiple moral exemplar stories, wrote an essay about the moral courage of whistle-blowers at WorldCom (Pulliam and Solomon, 2002), watched a video about the ethical collapse of Enron (Smith and Shafer, 2002), and a video on moral courage (Kidder, 2005) with multiple moral exemplar stories, and discussed their essays and videos in class.	Heavy

RESULTS

The results show that exposing students to stories of moral exemplars increased student resolve to have moral courage. As shown in Table 3, the average MCI scores of the experimental and control groups were 81.3, and 77.4 respectively. The mean difference of 3.9 was highly significant (one-tailed $p < .002$). Table 3 also shows that seven of the ten itemized moral competencies were significantly greater for the experimental group than the control group. Moreover, the two components of moral competency (termed "items" by Lennick and Kiel) identified *a priori* as most closely related to moral courage, items A and C, were significantly greater for the experimental than the control group. (Results from the Mann-Whitney test were consistent with the t test).

These results were found sensitive to gender, class standing, religiosity, and prior service experiences. As shown in Table 4, the males in the experimental group had significantly higher MCI scores than males in the control group, but there was no significant difference with the females in experimental and control groups. Likewise for the other categories. Seniors and graduate students, and students reporting significant religiosity and service activities during their college years in the experimental group had significantly larger MCI scores than students in the control group.

The level of exposure to stories of moral exemplars also appears to have made a difference in the MCI scores. After the experiment was completed, we identified five categories describing the level of exposure to exemplar stories as summarized in Table 2. Figure 1 shows the MCI scores for each category, where the control group had no stories (none) and the lowest MCI score. As shown, as intensity (exposure to exemplar stories) increased from slight to moderate to heavy, so did the mean MCI score. The last bar (labeled "mixed") contains the scores of students who were in more than one category because they were exposed to two or more assignments from different courses in the experimental group.

TABLE 3 ITEM AND MCI SCORES

Item	*n*	*Mean*	*SD*	*n*	*Mean*	*SD*	*Mean*	*SE*	*t*	*p*	*sig*
A	42	16.1	2.2	91	17.4	1.8	1.3	0.4	3.34	0.001	*
B	42	16.8	1.7	91	17.1	1.5	0.3	0.3	0.96	0.170	
C	42	13.4	2.3	91	14.5	2.5	1.2	0.4	2.63	0.005	*
D	42	17.1	1.8	91	17.7	1.7	0.5	0.3	1.75	0.043	*
E	42	16.5	1.8	91	16.8	2.0	0.3	0.4	0.99	0.163	
F	42	16.0	1.7	91	16.7	1.9	0.7	0.3	2.45	0.008	*
G	42	13.2	2.2	91	14.4	2.5	1.2	0.4	2.81	0.003	*
H	42	14.4	2.2	91	15.6	2.5	1.2	0.4	2.73	0.004	*
I	42	15.2	1.8	91	15.4	2.4	0.2	0.4	0.49	0.314	
J	42	15.5	1.8	91	16.5	1.9	1.0	0.3	3.01	0.002	*
MCI	42	77.4	6.6	91	81.3	7.3	3.9	1.3	3.07	0.002	*

* one-tailed $p < .05$

Item	*Moral Competency*	*Item*	*Moral Competency*
A	Acting consistently with principles values, and beliefs	F	Admitting mistakes and failures
B	Telling the truth	G	Embracing responsibility for serving others
C	Standing up for what is right	H	Actively caring about others
D	Keeping promises	I	Ability to let go of one's own mistakes
E	Taking responsibility for personal choices	J	Ability to let go of others' mistakes

TABLE 4 SENSITIVITY ANALYSIS

	Control Group			*Experimental Group*			*Difference (Experimental – Control)*				
Categories	*n*	*Mean*	*SD*	*n*	*Mean*	*SD*	*Mean*	*SE*	*t*	*p*	*sig*
Male	30	76.1	6.3	60	80.6	7.8	4.5	1.5	2.90	0.003	*
Female	12	80.5	6.6	31	82.7	6.1	2.2	2.2	1.01	0.163	
Fresh./Soph./Jun.	10	78.0	6.1	30	80.4	7.3	2.4	2.4	1.01	0.164	
Senior/Masters	32	77.2	6.9	61	81.7	7.3	4.6	1.5	2.98	0.002	*
Religiosity-No	15	76.8	7.4	7	75.9	9.7	-0.9	4.1	-0.23	0.794	
Religiosity-Yes	27	77.7	6.3	83	81.7	7.0	4.0	1.4	2.84	0.004	*
< 6 Months Service	17	76.5	8.0	32	80.3	8.6	3.8	2.5	1.56	0.064	
> 6 Months Service	25	78.0	5.6	59	81.8	6.6	3.9	1.4	2.73	0.005	*

* one-tailed $p < .05$

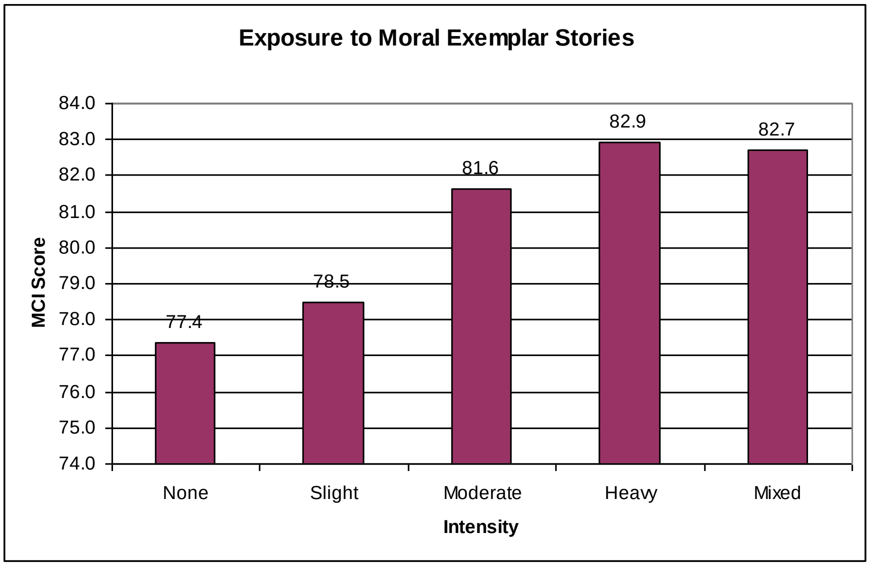

Figure 1. Exposure to Moral Exemplar Stories.

A one-way ANOVA with MCI as the dependent variable and intensity as the independent variable, showed that the differences in average MCI across the five intensity levels were highly significant (df = 4, F = 3.965, p = .005).

DISCUSSION

Accounting ethics researchers (e.g., Armstrong *et al.*, 2003; Francis, 1990; Mele, 2005; Mintz, 1995) have long-advocated that virtue ethics, which focus on virtues of character, are an essential but neglected part of accounting ethics education. They argue that certain instrumental virtues, such as moral courage, enable the accountant to make judgments consistent with the expectations of public trust. Virtues of character "enable accounting professionals to resolve conflicting duties and loyalties in a morally appropriate way because they provide inner strength of character to withstand pressures that might otherwise overwhelm and negatively influence professional judgment in a relationship of trust" (Mintz, 1995, p. 258).

Thorne (1998) and Mele (2005) effectively merge Rest's FCM with virtue ethics in conceptual models, but offered little advice on how to develop critical instrumental virtues, such as moral courage, in accounting students. Fortunately, ethics researchers (e.g. Dobson and Armstrong, 1995; Kidder, 2005) suggest that exposure to stories of moral exemplars (e.g., "white-hat accountants") will increase the resolve to have moral courage. Indeed, there are now organizations committed to this powerful idea. For example, the Giraffe Heroes Project (www.giraffe.org) is a non-profit organization that attempts to inspire moral courage in others by collecting and reporting the stories of people who were willing to "stick their neck out" for the common good.

Although the idea that exposure to moral exemplars will enhance the resolve to have moral courage has intuitive appeal, we could find no study that has specifically tested its effectiveness on accounting students. Bebeau (2002, p. 291) reports that morality research has shifted from the development and measurement of moral judgment (component two of Rest's FCM using the DIT), to other components of the FCM, where the development of abilities related to ethical implementation are stressed. Our goal of developing the resolve to have moral courage with stories of moral exemplars is consistent with this trend.

The need for professional accountants to have moral courage is undeniable. The infamous ethical failures at Enron and WorldCom show that the professional accountants who cooked the books knew that it was wrong (component 1 of FCM) and knew the appropriate actions to take (component 2 of FCM). Unfortunately, they lacked the moral commitment (component 3 of FCM), specially the resolve to have moral courage, to take those actions while under professional duress.[3] Likewise, the unethical

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[3] As described by Pulliam (2003) and Pulliam and Solomon (2002), Betty Vinson and Cynthia Cooper, accountants at WorldCom during the scandal, provide an interesting natural experimental comparison. They were middle-aged female professionals with similar accounting backgrounds and family responsibilities. They recognized the ethical problems, knew what they should do, and were pressured by the same upper-management team to behave

behavior of our own students who conspired to purchase a solution manual while under some unusual pressure, revealed a lack of moral courage, despite rather high DIT scores in moral judgment. Perhaps it was a "group-think" phenomenon, but like the accountants at Enron and WorldCom, we suspect that if only one student had the moral courage to object to the idea, the conspiracy would not have occurred. In short, "giraffe heroes" are badly needed in professional accounting.

We do not understand why the results were sensitive to differences in gender, religiosity, and prior service, but moral judgment experiments have reported similar findings (e.g., Boss, 1994; Christensen *et al*., 2006a and 2006b; Conroy and Emerson, 2004; Gorman *et al*., 1994; King and Mathew, 2002; Smith and Oakley, 1997; Siu *et al.*, 2000; Weber and Glyptis, 2000). We speculate that encouraging students to have service-learning and religious experiences during their college years will likely promote the resolve to have moral courage.

This pilot study suffers from a small sample size, the absence of a pretest, and lack of randomization. In addition, Lennick and Kiel (personal correspondence, 2006) indicate that the MCI is in a three-year validation process that is not yet completed. Our literature review revealed no instrument to measure the last two components of Rest's FCM, including the resolve to have moral courage. Clearly, the experiment can be strengthened by a larger sample size, randomization, a within-subject design, and a validated instrument.

CONCLUSION

The results suggest that exposing students to stories of moral exemplars significantly increased their resolve to have moral courage. We are encouraged by the results of this one-semester experiment. To our knowledge, this is the first of its kind.

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unethically. Betty caved; Cynthia did not cave. Betty did not exhibit moral courage; Cynthia exhibited moral courage.

We have only begun to find and use stories of moral exemplars. Like Stewart (1997), we suspect that narratives of moral exemplars will likely be more effective motivational tools than short case studies or ethics vignettes. The students with the largest mean MCI score were exposed to more relevant and longer descriptions of moral exemplars than the other groups.

Other instrumental virtues (e.g., perseverance, moderation) are also important for moral behavior, but, moral courage seems particularly important. Rest *et al.* (1999) and MacIntyre (1984) stress that moral courage is the bridge between ethical intention and behavior. Although moral courage can be acquired only by practice and repetition, we believe that the resolve to have it can be developed in the classroom, as our experiment has demonstrated.

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APPENDIX

Moral Competency Inventory

(Modified from Lennick and Kiel 2005, and taken online via WebCT

Please choose one rating in response to each statement by clicking the letter that corresponds to your rating. You will get the most value from this assessment if you respond honestly. It may be tempting to give yourself a high rating because the statement sounds positive, but please do your best to rate yourself accurately in terms of how you really behave. This survey is completely anonymous.

a. Never
b. Infrequently
c. Sometimes
d. In most situations
e. In all situations

1. I can clearly state the principles, values, and beliefs that guide my actions.
2. I tell the truth unless there is an overriding moral reason to withhold it.
3. I will generally confront someone if I see them doing something that isn't right.
4. When I agree to do something, I always follow through.
5. When I make a decision that turns out to be a mistake, I admit it.
6. I own up to my own mistakes and failures.
7. My fellow students would say that I go out of my way to help them.
8. My first response when I meet new people is to be genuinely interested in them.
9. I appreciate the positive aspects of my past mistakes, realizing that they were valuable lessons on my way to success.

10. I am able to "forgive and forget," even when someone has made a serious mistake.
11. When faced with an important decision, I consciously assess whether the decision I wish to make is aligned with my most deeply held principles, values, and beliefs.
12. My friends know they can depend on me to be truthful to them.
13. If I believe that my teacher is doing something that isn't right, I will challenge him or her.
14. My friends and fellow students know they can depend on me to keep my word.
15. When I make a mistake, I take responsibility for correcting the situation.
16. I am willing to accept the consequences of my mistakes.
17. My leadership approach is to lead by serving others.
18. I truly care about the students I study with as people - not just as the "human capital" needed to produce results.
19. I resist the urge to dwell on my mistakes.
20. When I forgive someone, I find that it benefits me as much as it does them.
21. My friends would say that my behavior is very consistent with my beliefs and values.
22. My fellow students think of me as an honest person.
23. If I knew my fellow students were engaging in unethical or illegal behavior, I would report it, even if it could have an adverse effect on my relationships.
24. When a situation may prevent me from keeping a promise, I consult with those involved to renegotiate the agreement.
25. My fellow students would say that I take ownership of my decisions.
26. I use my mistakes as an opportunity to improve my performance.
27. I pay attention to the development needs of my fellow students.
28. My fellow students would say that I am a compassionate person.
29. My fellow students would say that I have a realistic attitude about my mistakes and failures.

30. I accept that other people will make mistakes.
31. My fellow students would say that my behavior is very consistent with my beliefs and values.
32. I am able to deliver negative feedback in a respectful way.
33. My fellow students would say that I am the kind of person who stands up for my convictions.
34. When someone asks me to keep a confidence, I do so.
35. When things go wrong, I do not blame others or circumstances.
36. I discuss my mistakes with my fellow students to encourage tolerance for risk.
37. I spend a significant amount of time providing resources and removing obstacles for my fellow students.
38. Because I care about my fellow students, I actively support their efforts to accomplish personal goals.
39. Even when I have made a serious mistake in my life, I am able to forgive myself and move ahead.
40. Even when people make mistakes, I continue to trust them.
41. Please indicate your gender.
 a. Male
 b. Female
42. Please indicate your status in college.
 a. Freshman (0 to 30 semester hours
 b. Sophomore (31-60 semester hours
 c. Junior (61-90 semester hours
 d. Senior (more than 90 hours
 e. MAcc
 f. MBA
 g. Other
43. While in college, have you generally attended church or other worship services weekly?
 a. No
 b. Yes

44. Since high school, about how many months of community service (e.g., VITA, Women's Crisis Center, LDS mission have you provided?

a. None
b. Less than 2 months
c. Between 2 to 6 months
d. Between 7 to 12 months
e. More than 12 months

45. The classroom discussions and/or assignments related to moral courage increased my resolve to be true to MY VALUES when under professional duress.

a. Strongly Disagree
b. Disagree
c. Neither disagree nor agree
d. Agree
e. Strongly Agree
f. Not applicable

46. The classroom discussions and/or assignments related to moral courage increased my resolve to be true to PROFESSIONAL ETHICS STANDARDS or CODES OF CONDUCT when under professional duress.

a. Strongly Disagree
b. Disagree
c. Neither disagree nor agree
d. Agree
e. Strongly Agree
f. Not applicable

47. Of the classes listed, which ones are you taking this semester? (check all that apply

a. Financial Accounting I (ACCT3010
b. Financial Accounting II (ACCT3020
c. Accounting Information Systems (ACCT3100
d. Cost Accounting (ACCT3300
e. Advanced Financial Accounting (ACCT4030
f. Tax Research (ACCT4200
g. Advanced Cost Accounting (ACCT6320