In The Eye Of The Beholder: 
Moral Disengagement And Ethical Decision 
Making Among Information Systems 
Professionals 

Kevin P. Pauli, (E-mail: paulikp@millsaps.edu), Millsaps College 
Tammy Y. Arthur, (E-mail: arthur@mc.edu), Mississippi College 

ABSTRACT 

The field of information systems is beset with ethically challenging situations (i.e., monitoring, information use, information disclosure) and yet research is only beginning to examine the variables that influence the IS professional’s ethical decision making. This paper proposes the application of moral disengagement, which is defined as an individual difference found to influence ethical intentions (Bandura, 1986), to the ethical decision making model proposed by Rest (1986). The specific research question is as follows: Does the moral disengagement of information system professionals influence the relationship between their judgments and their intentions? A series of propositions will be developed which argue that individual levels of the various disengagement dimensions will moderate the relationship between the moral judgments and the moral intentions of the IS professional.

INFORMATION SYSTEM PROFESSIONALS 

Research examining the personalities of information system professionals has found them to be more introverted, intuitive, thinking, and judgmental than the majority of the general population (Lyons, 1985). Less formal academic journals have deemed them to be weird, anti-social, and ultimately referred to simply as “nerds” (Corbin, 1991).

So how do these individuals fit within the modern organization? IS managers have been accused of being obsessed with the technological capabilities of their tools (Manes, 1999), of spending insufficient time finding out about user needs, and of being a source of management frustration (Thorn, 1995). As a result, they have been segregated from the normal social controls of the organization, which has the potential of creating ethical dilemmas. To date little effort has been made to understand the ethical decision making processes of these individuals (Banerjee, Cronan & Jones, 1998).

ETHICAL DECISION MAKING FRAMEWORK 

This paper focuses on the descriptive process of ethical decision making. In contrast to the normative model, this process examines how philosophical rules and ideas are actually used in concert with the world of facts in which we live (Bonevac, 1996). It also attempts to identify the reality of what is occurring and the forces that are shaping an individual’s reasoning and actions.

In his initial development of one such process, Rest (1986) identified a four-stage model: moral recognition, moral evaluation, moral intentions, and moral behavior. The first stage reflects the identification of a situation by the moral agent as containing a moral issue. The second stage entails the moral evaluations individuals make when attempting to deal with the issue identified. The establishment of moral intent follows the evaluation process.
Recognition

In the original discussions of Rest's (1986) model, the minimum required to activate the ethical decision making process was described as "a person realizes that she/he could do something that would affect the interests, welfare, or expectations of other people" (p. 5). This realization is known as a "triggering" construct.

The identification of a triggering construct has been proposed in the ethical decision making models developed by Hunt and Vitell (1986), Ferrell and Gresham (1985), Trevino (1986), and Jones (1991). Hunt and Vitell (1986) stated in their original model that "perception of an ethical problem situation [sic] triggers the whole process" (p. 7). In their revised model of ethical decision making, Hunt and Vitell (1992) argue that some of the variance in the ethical/unethical behavior of managers could simply be their lack of recognition that a moral dilemma is involved at all. This recognition bias was supported by research which found that even among marketing researchers less than half of the ethical issues present in various cases were recognized; among marketing students the numbers were even lower (Sparks & Hunt, 1998).

Ferrell, Gresham, and Fraedich's (1989) model proposes that the decision making process "begins with identification of an ethical issue evolving from the recognition that an unsettled element of the social and economic environment has created a dilemma" Recognition of "an ethical issue in a decision making situation is a necessary precursor to perceiving the conflict that constitutes an ethical problem, which in turn is the starting point for the cognitive processing involved in ethical decision making" (Sparks & Hunt, 1998, p. 93).

Jones (1991) suggests that recognition of an ethical dilemma as a moral issue involves both the recognition of consequences to others from an action or decision, and the personal volition to act. In other words, "the person must recognize that he or she is a moral agent" (p. 380). Moral recognition is suggested to activate specific schemata or cognitive scripts (Fiske & Taylor, 1991) which are relevant to moral issues (Jones, 1991). Gautchi and Jones (1998) maintain that repeated exposure to moral issues enhances development of these moral schemata, which then facilitate the recognition of moral issues.

Evaluation

Following the recognition of a moral issue, an individual begins to analyze and reason his/her way through the situation. In the original four stage model proposed by Rest (1986) he identified the second stage as "moral judgment," or the process a person uses to "decide which of these courses of action is morally right" (p. 8). This construct pertains to the reasoning involved in the resolution of a moral dilemma.

The examination of this stage of the ethical decision making model has generally followed two separate paths of study. The first path of study follows the original ideas of Rest (1986) which built upon and expanded the ideas of Kohlberg (1981). This path attempts to identify the level or "stage" of cognitive moral development used by the decision maker. Cognitive moral development argues that as people age and learn they move from fairly simple conceptions of morality through successive stages of increasing conceptual complexity (Rest, 1986). As an individual advances to each new stage, Kohlberg (1981) argues that he/she moves from basic self-interest through a social level and then to the top stage ultimately views morality as a universal orientation to ethical principles. Advancement ultimately will lead to decisions that are "consistent," "reversible," and "universalizable," and fundamentally based upon the principle of justice (Locke, 1980).

Much of the empirical research on moral judgment has focused on the stage of moral reasoning (e.g., Trevino & Youngblood, 1990; Weber, 1990, 1996). However, this approach has also been the subject of criticism (Bloom, 1986; Locke 1979, 1980; Shweder, 1982).
The second path of study is centered on the moral evaluation processes rooted in philosophical traditions and has received limited empirical attention. This line of research follows the model proposed initially by Vitell and Hunt (1990) and later refined by Ferrell et al., (1989).

Deontological or nonconsequentialist principles evolve from the fundamental belief in a set of reason based rules or principles (Fritzsche, 1997). These principles focus on actions, rather than consequences, and thus recommend actions which may result in greater evil than good (Audi, 1999). The two primary forms of nonconsequentialist principles are justice and rights. Justice principles attempt to provide rules for the decision maker based upon rules of “equity, fairness, and impartiality” (Cavanagh, Moberg & Velasquez, 1981). Rights-based principles are the assertion that humans have certain fundamental rights, based upon reason, that carry across all situations and must be considered in all decisions (Cavanagh et al., 1981). Kant argued that the truths of morality can only be conveyed through absolute truths which hold no matter what the situation or world is like (Bonevac, 1996). Kant further argued that in the study of morality there is actually only one “categorical imperative,” which is “act only according to that maxim whereby you can at the same time will that it should become a universal law” (Kant 1785/1996, p. 156). Individuals using deontological reasoning should consider what moral obligations and duties are present in a situation based on individuals’ rights, not necessarily the outcomes or results of the action (Cavanagh et al., 1981).

Teleological or consequentialist evaluations, involve an analysis of the ethicality of decisions that is based on the action’s consequences or outcomes (Fritzsche, 1997). The question of whose consequences to examine has led to the separation of teleology into two areas. The first is called egoism and is concerned with the maximization of the positive consequences for a specific party of interest (e.g., self, firm, state, nation) (Fritzsche, 1997) or sometimes more specifically “one’s own happiness” (Audi, 1999). The second form of teleology is referred to as utilitarianism. Utilitarianism is concerned with providing the greatest net utility (Fritzsche, 1997), the greatest possible happiness for humanity (Audi, 1999), or the greatest good for the greatest number (Brady & Wheeler, 1996; Ferrell et al., 1989; Mill, 1863/1987).

Other research has measured the degree to which individuals use different forms of moral reasoning. For example, Fritzsche and Becker (1984) examined the relation between ethical philosophy (i.e., utilitarian, rights, and justice) and management behavior. They found that managers used a predominantly utilitarian orientation in addressing the ethical dilemmas presented. This finding was supported in a study almost 10 years later that found similar results among managers, except those who were five years or less from retirement and relied more on “a ‘rule’ or ‘rights’ philosophy” (Premeaux & Mondy, 1993). Reidenbach and Robin (1988, 1990, 1993) found that individuals did not use any single moral evaluative criteria, but rather seemed to use multiple criteria in different situations. In a follow-up study, Hansen (1992) also found individuals used multiple philosophies in responses to various ethical scenarios. Finally, May and Pauli (2002) found that individuals used both rights and utilitarian evaluations when making ethical decisions.

Moral Intention And Behavior

Once a situation is recognized as a moral issue, individuals then exert cognitive effort to reason and eventually determine some form of moral intention (Hunt & Vitell, 1986; Rest, 1986). Building on the ideas proposed and developed in the Theory of Reasoned Action (Ajzen & Fishbein, 1977; Fishbein & Ajzen, 1975), intentions are considered the best predictors of actual behavior (Boldero, 1995; Ferrell & Gresham, 1985; Flynn et al., 1997; Tyler, 1997; Trevino, 1986). Moral intentions have been defined as the likelihood that any particular action will be adopted (Hunt & Vitell, 1986) or “the individual’s subjective probability that he or she will engage in the behavior” (Dubinsky & Loken, 1989 p. 85). In research across a wide range of situations, behavioral intentions have been shown to be strong and reliable predictors of actual behavior. Therefore, an examination of the influences on an individual’s ethical intentions can be used to make a reasonable prediction of an individual’s actual behavior if faced with a similar situation.

Jones (1991) argues that once a judgment is made the decision maker must still decide what to actually do (Jones, 1991). “A decision about what is morally ‘correct,’ a moral judgment, is not the same as a decision to act on
that judgment, that is establish moral intent” (Jones, 1991, p.386). Individuals are seen as seeking to avoid negative attributions of responsibility and adverse consequences of decisions (Jones, 1991).

As noted throughout the previous discussion, individual perceptions and beliefs can have significant effects on the individual’s ethical decision making. The current paper develops the relationship between a specific dimension of individual ethicality and the ethical decision making framework.

PROPOSED MODEL

This paper adds to ethics literature by incorporating the construct of moral disengagement. Based upon the work of Albert Bandura (1986), moral disengagement is the propensity to disengage self-regulatory processes from the actions taken. This research takes Bandura’s model further in proposing that the dimensions of moral disengagement are expected to influence the relationship between moral judgement and the individual’s moral intention.

![Proposed Model Of Ethical Decision Making](image)

The individual brings a lifetime of experiences and learning to the ethical decision making process. Social cognitive theory (Bandura, 1986) proposes that individuals possess self-regulatory mechanisms which provide a level of stability in interactions with the environment. If motivated solely by external rewards and punishments, behavior would fluctuate erratically (Bandura, 1986). Instead, Bandura (1991a) suggests that, in many areas of social and moral behavior, the individual’s standards for behavior remain relatively stable.

The process of self-regulation is accomplished through a series of subfunctions which must be developed and mobilized for effective regulation to occur (for a more in-depth discussion of self-regulation see Bandura, 1986, 1991a). These subfunctions are described as self-observation, judgmental processes, and self-reaction (Bandura, 1986). Self-observation captures the need for the individual to recognize and identify the relevant aspects of his/her behavior. The recognition of behavior provides information necessary for setting realistic performance standards and for evaluating ongoing behavioral changes (Bandura, 1986). By recognizing how he/she is behaving, an individual takes the first step towards changing the behavior. Judgmental processes provide the individual with a way of determining if the given performance will be valued as positive or negative against some set of internal standards. These standards are developed through social learning processes (i.e., modeling, direct learning, valuing others) and then applied against the observed behavior. These observational and judgmental processes then feed into the final stage of the self-regulatory process, self-reaction. Self-reactive influence is achieved “by creating incentives for one’s
own actions and by responding evaluatively to one’s own behavior, depending upon how it measures up to an internal standard” (Bandura, 1986, p. 350). This final stage argues that individuals will pursue courses of action that produce positive self-reactions and avoid actions which will produce self-censure (Bandura, 1986).

Bandura (1991a) proposes that an individual’s moral reasoning is translated into actions through the self-regulatory mechanism of moral agency, in which an individual monitors and attempts to control his/her own moral conduct. This regulation of conduct is achieved through two anticipatory mechanisms: social sanctions and self-sanctions.

The deterrent power of social sanctions, where the behavior is restrained because transgression will result in social censure and other adverse consequences (Bandura, 1986; Bandura, 1991b), is limited by the fact that most transgressions go undetected. Yet, people still continuously monitor and adjust their behavior with little or no threat of external sanctions through the second form of anticipatory regulation “self-sanction.”

Self-sanctions provide internally directed restrictions on action (Bandura, 1991a). Individuals do things that give them satisfaction and build their sense of self-worth” and “refrain from behaving in ways that violate their moral standards, because such conduct will bring self-condemnation (Bandura, 1999, pp. 193-194). Thus, the individual’s use of self-sanctions maintains conduct even when the likelihood of public discovery may be low.

In reality, the use of social and self-sanctions is also a reciprocal interaction. Social cognitive theory postulates a triadic reciprocal interaction between the individual, behavior, and the environment. This interactionist perspective proposes that “moral conduct is regulated by a reciprocity of influence between thought and self-sanctions, conduct, and a network of social influences” (Bandura, 1991b, p. 278).

As long as self-sanctions override the force of external inducements behavior is kept in line with personal standards. However, in the face of strong external inducements, such conflicts are often resolved by selective disengagement of self-sanctions. This enables otherwise considerate people to perform self-serving activities that have detrimental social effects. (Bandura, 1991b, p. 280)

Bandura identifies four distinct points at which the individual can disengage from these internal self-regulatory mechanisms (Bandura, 1986; Bandura, 1999). Specifically, internal self-sanctions can be disengaged from detrimental conduct by reconstruing the conduct itself through the processes of moral justification, advantageous comparison, and euphemistic labeling. Individuals may also disengage by clouding personal causal agency through displacement and diffusion of responsibility. The third way in which an individual can disengage self-sanctions is by diminishing or disregarding the consequences of his/her actions. The individual’s final disengagement mechanism is to disparage the recipients of the actions through dehumanization or attribution of blame. It is expected that each of these points will weaken the linkage between the individual’s moral reasoning and intention to behave in accordance with that reasoning.

Information Systems professionals are expected to utilize several of the various dimensions mentioned above to disengage internal self-sanctions and behave in ways that they know to be wrong. While Bandura suggests all four mechanisms can be used to disengage self-sanctions, certain processes appear more likely to be used by IS professionals. Each of these is discussed in the sections below.

Research suggests that the strongest moral disengagement mechanism found in Information Systems professionals is that of disparaging the recipients of the action through dehumanization or attribution of blame. Teague (1998) reported that IT professionals are accused both of not caring about user problems and of making users look stupid.

Attribution of blame allows someone to act in ways that he/she knows is wrong by blaming the victim, recipient, or circumstances both for the conduct and its consequences. In examining the personalities of IS professionals, research has determined that they are skeptical and critical (Teague, 1998; Ketler & Smith, 1993) which can lead to the types of behaviors found in blaming the victim. System problems are attributed to “cockpit error” or
the actions of the users. This is sometimes the case even when it is known that the root cause lies elsewhere, either in software bugs or even in the actions of the information systems staff themselves. As noted by Manes (1999), when computer systems crash, they don’t apologize but instead appear designed to blame the user. Computer monitoring is allowed because individuals under investigation may place the organization at risk (Weisband & Reining, 1995). Individual privacy rights can be trampled, because users should have nothing to fear if they have nothing to hide.

Dehumanizing the recipient of the consequences of a moral decision can also allow IS professionals to act in ways that run counter to both ethics and industry codes of conduct. Morris, Jones, & Rubinsztain (1993) noted that IS professionals are purported to have “demeaning perceptions” of those outside their area. System users and operators can be given inadequate products or flawed software, because they are just “lusers” (Manes, 1999) who lack the capability of knowing or even deserving better. The term “user” or “keyboard nut” (Frentzen, 1997) is used basically as a slur against an entire class of IS systems operators. Since these groups are less important and less likely to notice or understand than the IS professionals themselves, it becomes easy to justify the production and distribution of products and services that are known to violate the standards of the profession.

Proposition 1: Disparagement of the recipients of an action is expected to moderate the relationship between an IS professional’s moral judgment and his/her intention to behave. The higher the individual’s willingness to dehumanize and/or attribute blame, the more likely he/she will be to intend to behave unethically.

The second strongest influencer of the disengagement between moral judgment and moral intention to behave is expected to be the willingness of the IS professional to distort or diminish the consequences of his/her actions. Distorting the consequences of an action can ameliorate the restrictive influence of self-sanctions on behavior.

IS professionals are often given the power to access information that is confidential, secret, valuable, and potentially dangerous to the organization. In fact, the media on which this information resides allows for easy viewing, copying, and theft (Udas, Fuerst & Paradice, 1996). It is a violation of ethical standards and professional codes of conduct to view or access this information, and yet IS professionals do. They allow themselves to do this by distorting the consequences of such actions as harmless. Viewing the pay scales or personal e-mail of other employees is deemed to be harmless fun and not intended to cause any injury. Morris et al (1993) found that a significant motivator for controversial IS ethical behavior is misguided playfulness. Thus an IS professional can access such information, even when they know it is wrong, by disengaging self-sanctions relating to the judgment from the intended action.

Proposition 2: Distortion and diminishment of consequences are expected to moderate the relationship between an IS professional’s moral judgment and his/her intention to behave. The higher the individual’s willingness to distort or diminish consequences the more likely he/she will be to intend to behave unethically.

The third mechanism which is expected to moderate the relationship between moral judgment and moral intention to behave is the clouding of personal causal agency through the displacement and/or diffusion of responsibility. Information systems functions within an organization often operate outside the normal structure and understanding of the organizational hierarchy. Moore (1991) noted that IS managers tend to be more impulsive and more aggressive than other business executives. Weisband and Reining (1995) determined that employees are often unaware that the information systems staff can access their accounts. By serving as a cross-functional and multi-divisional support to the organization, and operating in ways different from and often unseen by others in the organizational hierarchy, the actions of IS staff can lead to results that are outside its clear responsibility area.

If a new system is installed that fails to deliver the required improvements or does not function as expected, it is the user department which will shoulder the reduced production and consequences of the failure. IS professionals are free to produce faulty systems, exaggerate costs, hide deficiencies, and take other actions which are clearly wrong. This can be done without triggering self-sanctions since the responsibility has been diffused within the organization. The responsibility has also been displaced to those who are really customers of the IS professional. In this way the IS
professional is free to take actions and deliver products that are knowingly in violation of the ethical standards of the profession without activating his/her own internal self-sanctions.

**Proposition 3:** Clouding personal causal agency is expected to moderate the relationship between an IS professional’s moral judgment and his/her intention to behave. The higher the individual’s willingness to displace and/or diffuse responsibility, the more likely he/she will be to intend to behave unethically.

The moral disengagement mechanism of reconstruing the conduct is considered by Bandura (1986) to be the most significant. This research has concluded, however, that within the IS profession there are far fewer situations which require such strong regulation of self-sanctions. The morality of padded costs, excess charges, cost recodes, and inaccurate explanations can be morally justified because they are owed to IS or through an advantageous comparison to larger or better funded departments. While these all occur they do not trigger strong self-sanctions and do not require their disengagement. It is therefore believed that IS professionals do not have many situations in which such strong self-sanction disengagement are required.

**Proposition 4:** Reconstruing the conduct is not expected to moderate the relationship between an IS professional’s moral judgment and his/her intention to behave.

**CONCLUSION**

IS professionals have become critical components of organizational success and effectiveness. An understanding of their ethical decision making processes helps organizations and the profession better understand how to operate effectively, efficiently, and ethically. This paper has begun the process by applying the moral disengagement dimensions developed by Bandura (1986) to the ethical decision making model developed by Rest (1986). Research into how IS professionals reason and what individual differences may influence that reasoning allows organizations and the IS profession to identify ways to strengthen ethical behavior and protect individual rights as well as protect organizational assets and information.

**REFERENCES**
