

Nexus of Religion, Economic Model and Culture: Impacts on Moral Development

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Abstract

Purpose – *We explored the influence of religiosity on making moral decisions across countries with either post-communist or developed economies. People higher in religiosity and those from developed economies were expected to show cultural characteristics of universalism, conformity, and regard for tradition, as defined by Schwartz.*

Method – *We used a multinational cross-sectional survey design to test our hypotheses. Specifically, we collected data from five countries with a total sample size of 1,229 participants.*

Findings – *Significant main effects of religiosity and type of economy were found in the expected directions for both dependent variables. As expected, religiosity impacted Kohlberg's Stage 4 moral development (Law and Order Orientation) more than the other stages, thus revealing stronger adherence to Schwartz's cultural characteristics of universalism, conformity, and regard for tradition. Gender was not a significant variable in overall moral development but was significant in the level of moral development attained in Stage 4.*

Limitations – *Limitations in this study include some operational and methodological issues. Given that there are issues with Kohlberg's original measure of moral development, we approached moral development through insight into one's values.*

Implications – *These findings further inform managerial practices to effectively manage human resources in diverse economic, political, social, and cultural venues.*

Originality – *This study utilizes a multinational data collection and includes two post-communist countries (i.e., Poland and Bulgaria) in the sample. Furthermore, we connect certain values with certain stages of moral development by associating Kohlberg's stages of moral development with Schwartz's model of values.*

Keywords: cross-cultural, moral development, values, religion, religiosity

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Introduction

International business has become increasingly important in today's world. Such an increase is understandable because of the ease of communication and transportation for both people and goods. "Over the last five decades, international trade and investment have grown faster than the domestic economies. International business facilitates the flow of ideas, services, and capital across the globe. The result is higher levels of innovation, faster dissemination of goods and information worldwide, more efficient use of human capital, and improved access to financing (Czinkota, Ronkainen, & Moffett, 2009; UKessays, 2015)." There is no region in the world where international trade has not had a tremendous impact on individual countries' economies. The rapid growth of international trade has become an explosion in two areas of particular interest: the need for management to manage the human resources effectively in diverse economic, political, social, and cultural venues and all aspects of the firm which operates from an international perspective. "The prominent role that business enterprises are playing in these [ongoing globalization] processes assigns them responsibilities that go far beyond a narrow economic comprehension." (Leisinger, 2015, p. 9). Furthermore, we seek to understand better the interaction of culture, ethics, and level of moral development, particularly as it seems to relate to the nature of the economy studied as post-communist.

Culture has been "identified as one of the important determinants of ethical business decision-making. Culture influences ethical decision-making both directly and indirectly by interacting with other variables (Christie, Kwon, Stoeberl, & Baumhart, 2003, p. 266)." Thus, it is important to identify variables that influence culture and ethical decision-making processes, e.g., age, gender, education, the field of study, among others. Bartels (1967) suggests several cultural factors more applicable: law, concepts of property rights relationships between individuals and governments, and nationality. Respect for individuals, power/authority ideals, religion, values, customs, and the like are individually oriented factors. Since "culture has a strong influence on the ethical attitudes of business managers" (Christie *et al.*, 2003, p. 279), it is impossible to separate culture from ethics: ethics are bound in culture, and culture is shaped by ethical beliefs, values, attitudes, and behaviors (Jackson, 2001). Christie *et al.* (2003) suggest that "culture

influences one's ethical perception, attitude, and behavior" and provide a laundry list of sources that confirm the theory that there are "significant differences in the influence of culture on one's perception of ethical attitudes and behavior and the way people perceive ethical problems." (p. 266).

Early efforts to identify cultural characteristics were conducted by Kluckhohn and Strodtbeck (1961), Trompenaars (1996), and Hofstede (1980). As identified in these studies, characteristics include man's view of nature, time, and relationships with others. Similar to Schwartz's values (1992), some of these characteristics also include those defined as the opposites. Among the plethora of cultural characteristics upon which our research bases, we utilize those found by Schwartz and his colleagues (Sagiv & Schwartz, 2007; Schwartz & Rubel-Lifschitz, 2009; Tamir *et al.*, 2016).

Ethics is reflective of cultural characteristics: ethics and culture have a continuous and continuously developing impact on each other (Payne & Landry, 2005). Culture is the basis of ethics, representing a continuous spiral of beliefs, values, attitudes, and behaviors. Ethics has been defined as one's moral behavior concerning society (Sausser, 2005). More specifically, business ethics has been defined as clear standards and norms that help employees distinguish right from wrong behavior at work (Joseph, 2003). Corporate Social Responsibility (CSR) builds on that, imposing ethical duties on corporations. CSR can be defined as the "overall contribution of business to sustainable development." (Ward, Wilson, & Zarsky, 2007, p. 1). Brammer and Pavelin (2006) describe CSR as a voluntary involvement in solving a variety of social issues. Scholars confirm that CSR has improved businesses' competitiveness and financial performance (Pava & Krause, 1996; Stanwick & Stanwick, 1998; Lourenço, Sappleton, & Cheng, 2015). Considering the dynamic spiral of culture and its effects on individuals, corporate entities, and the broader society in which we live, we must categorize cultural characteristics to examine how culture and ethics relate to one another. Furthermore, while culture is the basis of ethics/morality, moral development is a progression of levels of morality as one ages. Ultimately, understanding the culture, ethics, and moral development of workers' personal characteristics (such as religion, age, gender, education, and more) in the international arena can benefit managers in more effectively managing a diverse workforce.

Given the increasing and intense interest in business ethics in the global environment and the explosion of international business, it has become more important than ever for managers to be able to understand socially responsible and responsive initiatives, what motivates people to engage in or demand such initiatives, and what influences their decision-making processes. There is a wealth of empirical research on what causes people from different cultures to react and judge ethical dilemmas differently. It might be the type of economy (Stoian & Zaharia, 2012; Iankova, 2008; Cooper & Dorfman, 2003), it might be related to gender and/or age (Yamamura & Stedham, 2011; Beekun, Stedham, Westerman & Yamamura, 2010; Ballantine & McCourt,

2011), it might be related to religious beliefs (Hardesty & Westerman, 2009; Chatjuthamard-Kitsabunnarat, Jiraporn, & Tong, 2014; Conroy & Emerson, 2004; see also Day, 2017), or it might be any combination of those and/or other variables. Concurrently, however, Leisinger (2015) has bemoaned the lack of research that adequately explains why the “understanding of these essential responsibilities [i.e., respect for human rights, fair labor conditions, etc.], however, is different in different economic, social and cultural contexts. This is even more so in corporate responsibility contents beyond the essentials: stakeholders living in different contexts have different needs and expectations. The cultural dimension of this difference is often neglected or misunderstood.” (p. 10).

Indeed, Chatjuthamard *et al.* (2014) note this lack of research with the use of religion as a factor in making moral decisions: “while the link between religious piety and CSR seems natural, surprisingly, no prior research, to the best of our knowledge, specifically explores that issue.” (p. 1129). There have been studies on using religion as a factor in making ethical business decisions, but none has shown the nexus between cultural characteristics, religion, and the market nature of the economy as post-communistic or developed. Cui, Jo, and Velasquez (2019) studied Western religion as a source of Corporate Community Involvement (CCI); they also noted that no institutional studies have examined how religious and societal institutions are connected. Du *et al.* (2016) looked at the evidence from China, while Ramasamy, Yeung, and Au (2010) examined CSR initiatives/motivations in Hong Kong and Singapore. None of these has examined religion as influenced by and/or as an influence on a comparison between the nature of a post-communistic economy and a developed economy. There are so many religions in the world that can influence ethical decision-making, yet we do not have enough information on what the links are between religious belief, moral development, culture, ethics, and CSR. Here, we explore and compare the roles of religion and gender in making moral decisions under two different economies: post-communistic and developed.

Schwartz (1992) identifies ten values from four categories that shape our moral decisions. Kohlberg (1974) identifies three levels of moral development. Morals are, by definition, culture-bound. When religion, cultural values, and moral development are viewed together, insight into the management of culturally and morally diverse workforces, members of which have different religious beliefs, value different things, and operate at different levels of moral development, is facilitated. This contributes to our understanding of and ability to ethically manage culturally diverse human resources. It will also aid firms in shaping CSR initiatives that will be more effective in and more appropriate to the cultural, economic, political, and social environments in which they do business. “(F)or the multinational corporation, the international legal and regulatory environment are much more complex, as is, correspondingly the moral and ethical problems that it confronts.” (Jackson, 1999, p. 62).

This article proceeds first with a closer examination of CSR: how it may be defined and why it is important. A brief description of CSR differences of post-communist versus developed countries is also offered to provide insight into how moral decision-making about the firm's business environment affects CSR activities. Next, we continue with a description of Schwartz' Value Theory (1992). This description will be used in combination with Kohlberg's Levels of Moral Development (Kohlberg & Hersey, 1977) to determine whether cultural values as defined by Schwartz are related to one's level of moral development described by Kohlberg. Into this analysis, we posit our hypotheses that religion and gender impact one's cultural values and moral development. An additional variable is the nature of the country's economy; in this context, we also looked at post-communist and developed countries to see if a difference exists between them in values, moral development, and religiosity. Finally, concerning our contribution to the literature, our findings will provide a starting point for further investigation into how the economic model may influence religion, moral development, and culture. We then offer our findings and conclusions.

Literature Review

CSR and Post-communist Economies

Leisinger (2015) notes that business plays a prominent and increasingly important role globally in economic, social, political, and cultural interactions. He advocates for management as a force for good. This force can take the form of CSR the company undertakes to benefit stakeholders and communities. In Carroll and Shabana's (2010) article, they recited the history of the concept of CSR and numerous definitions of CSR, suggesting that research has revealed at least 37 different definitions of CSR. CSR is the dominant term in the exploration of corporate ethics. Other terms akin to CSR include corporate citizenship, corporate ethics, business ethics, stakeholder management and sustainability, and social sponsorship (Becker-Olsen, Cudmore, & Hill, 2006). The chief "rival" term to CSR is CSP, corporate social performance. This term reflects not only descriptive and normative (evaluative) elements of ethics in business but also places "an emphasis on all that firms are achieving or accomplishing in the realm of social responsibility policies, practices and results." (Carroll & Shabana, 2010, p. 86). Another term used more recently to indicate a firm's interest in interacting ethically with the community is Corporate Community Involvement (Cui *et al.*, 2019); these initiatives benefit or address various communities' needs.

There are discrete "definitions" of CSR and different measures by which CSR can be identified. For example, a review of the plethora of definitions of CSR reveals that, regardless of what the actions are called, many encompass the same basic foundations of ethics: value, balance, and accountability (Schwartz & Carroll, 2008). Likewise, Frederick

(2006) delineates three similar core concepts that have identified CSR from its initial inception: businesses are to be managers for the public trust, a business must balance competing claims to corporate resources, and a business has the responsibility to engage in corporate philanthropy. In this CSR context, we are interested in how religion, gender, and economic nature of the country affect decision makers' levels of moral development and how such levels of more development affect ethical decision-making. Moreover, we seek insight into how cultural characteristics, moral development, and economic nature, altogether, influence socially responsible corporate behavior.

Values and Moral Development

Schwartz (1992) defines ten values within four overarching categories of values in his research in cross-cultural psychology. Kohlberg (1974) and Kohlberg and Hersh (1977) delineate three levels of moral development. In this effort, we combine the values identified by Schwartz and the levels of moral development constructed by Kohlberg with variables on the nature of the economy (post-communist vs. developed), religion, and gender.

The ten values Schwartz (1992) originally identified have been refined over time and through a great deal of joint research. "Basic values (are defined) as broad, trans-situational goals that vary in importance as guiding principles in life. The crucial content aspect differentiating among values is the motivational goals they express." (Schwartz & Rubel-Lifschitz, 2009, p. 171). Values mirror goals that are present in all situations. They vary in importance and act as guides to evaluation and behavior. "Values reflect preferences for what ideally ought to be." (Tamir *et al.*, 2016, p. 68). Schwartz and his colleagues classify the values they identified into four categories: self-transcendence, self-enhancement, openness to change, and conservatism. Each of these categories is marked by more specific values. "As societal conditions change to encourage or discourage the expression and pursuit of these values, we expect similar rates of increase or decrease in their importance..." (Schwartz & Rubel-Lifschitz, 2009, p. 171). Further, these values form a circle, with each value "bleeding" over into the next value, like on a continuum. Moreover, the opposite values are self-transcendence versus self-enhancement and openness to change versus conservatism. Table 1 shows the information regarding specific categories and values.

Table 1: Categories and Values

(I) Self-transcendence Goals and Values	(II) Self-enhancement Goals and Values
1. Universalism: selfish interests are second to protecting others <ul style="list-style-type: none"> • Achievement of understanding • Appreciation • Tolerance • Protection for all 	3. Achievement: enhancing personal interests <ul style="list-style-type: none"> • Personal success through societally set competence • Pride

<p>2. Benevolence: caring for others is paramount</p> <ul style="list-style-type: none"> • Preserve the welfare of others • Enhance the welfare of others 	<p>4. Power: enhancing personal interests</p> <ul style="list-style-type: none"> • Attainment and protection of one's own status • Social dominance • Internal locus of control • High self-control
<p>(III) Openness to Change Goals and Values</p>	<p>(IV) Conservation Goals and Values</p>
<p>5. Self-direction: independent thought and action</p> <ul style="list-style-type: none"> • Choosing • Creating • Exploring <p>6. Stimulation: risk-taking</p> <ul style="list-style-type: none"> • Excitement • Novelty • Change in life <p>7. Hedonism: finding pleasure in life</p> <ul style="list-style-type: none"> • Pleasure • Fun • Enjoyment • Enthusiasm • Active engagement 	<p>8. Security: self-protection motivation</p> <ul style="list-style-type: none"> • Safety • Harmony • Stability of society, relationships, and self <p>9. Tradition: inhibiting disruptive behaviors to social relations or behaviors that undermine group solidarity</p> <ul style="list-style-type: none"> • Respect • Commitment • Acceptance of societally, culturally or religiously imposed customs or rules <p>10. Conformity: inhibiting disruptive behaviors to social relations or behaviors that undermine group solidarity</p> <ul style="list-style-type: none"> • Restraint of actions or impulses that might disturb others or violate social norms • Calmness • Relief

Note: Adapted from Tamir *et al.* (2016) and Schwartz and Rubel-Lifschitz (2009); the value of spirituality is not selected by Schwartz (1992).

Kohlberg (1974; 1981) and Kohlberg and Hersh (1977) present a construct of moral development with three levels and six stages. As one ages and matures, one progresses upwards through the stages of moral development, beginning at a level in which the idea of “me” and satisfaction of one’s own wants/needs dominate and ending at a level in which thinking independently about what is good or right for others beyond “me” is embraced. Regarding the six stages, one makes progress through all the stages (with the possible exception of Stage 6) without skipping any and typically does not return to the previous level or stage of moral development (Kracher & Marble, 2007). Beekun *et al.* (2010) relate maturity to one’s ability to understand different opinions and reconcile those differences; it is reasonable that such maturity is reflected in physical age. “Individuals show sustained progress from less to more complex moral reasoning through the same

sequence of thought processes regardless of factors, such as social class, culture, sex, or race.” (Kracher & Marble, 2007, p. 505). All of the three levels have commonalities with those of Kohlberg and Schwartz. Table 2 summarizes the levels, stages, and characteristics of moral development.

Table 2: Description of Kohlberg’s Levels of Moral Development

Level of Moral Development	Stage of Moral Development	Characteristics of Moral Development
Pre-Conventional: egocentric	(I) Punishment and Obedience Orientation (Heteronomous Morality)	Obedience to rules Avoidance of punishment Self-interest
	(II) Instrument and Relativism Orientation (Instrumental Morality)	Manipulation of people or the situation to achieve the desired result Self-interest is inherent in giving something to get something
Conventional: social relativism	(III) Interpersonal Concordance Orientation (Interpersonal Conformity)	Morality is set by reference to the moral standards of close family and friends Relationships and roles are important Long-term, mutual relationships matter
	(IV) Law and Order Orientation (Social Accordance and System Maintenance)	Morality is set by reference to the moral standards of the larger group of the community or society One is a member of the larger group The whole social system is material Public roles are valued Laws are valued for maintaining social order Moral rules are relative to each group
Post-Conventional: autonomous moral choice	(V) Social Contract Orientation (Social Contract and Individual Rights)	Individual rights and social contracts between individuals and groups are respected Reference is made to external groups and norms Internal moral norms are developing Individual rights are protected to ensure comprehensive social utility in addition to protection of the individual
	(VI) Universal Ethical Principles Orientation (Universal Ethical Principles)	Comprehensively logical, universal, and consistent decisions respecting all individuals Reference is made to external groups and norms

		Internal moral norms are set internally through the use of justice as the guiding principle
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Note: Derived from Kohlberg (1974, 1981), Kohlberg and Herst (1977), Kracher and Marble (2007), Payne, Mahesh, and Pawlak (2018).

Cultural and Moral Differences in Two Economies

Writing about CSR in post-communist countries, Stoian and Zaharia (2012) define CSR as the firm meeting the needs of stakeholders in a socially responsible way: not harm stakeholders and, if harm accrues, acting to correct or mitigate the harm if it accrues. They offer that the benefits of “participative” CSR include increased firm performance achieved by the better motivation of workers, increased recruitment of able workers, and instilling loyalty to the firm in their workers. If the firm engages in positive organizational values, workers will more readily identify with those norms causing them to work harder for the firm. Further, they assert that employees represent an important resource that drives the firm to engage in CSR. One difficulty with this approach is that communist societies still “suffer from the consequences of employees’ alienation from work, lack of loyalty to their organizations or employees’ instrumental relationship to an organization.” (p. 382). Thus, the firm’s CSR initiatives still need to be “sold” to the employees for successful CSR. Given our lack of evidence about how CSR and religion influence each other in Western societies, how they relate to each other in Eastern societies and/or to economic model (Du *et al.*, 2016), our study furthers the understanding of how we make moral decisions and how moral development, type of economy, and religion affect moral decision making. Finally, we further our understanding of how CSR initiatives could be impacted.

Iankova (2008), who also writes about post-communist economies, urges to regard business development as “the major engine of capitalist development.” (p. 88). As such, the business of a business is still business (DeGeorge, 2010). Further, any CSR initiatives the firm makes must be related to the business of business and must contribute to the firm’s success. Even though firms in the transitioning economies struggle with survival, noted as a challenge by Iankova, managers must grapple with ethical dilemmas, some of which transcend the motive of business survival in the early transition from communism to post-communist economic systems. While ethics may be less important than survival in the early transition periods, it becomes more important as the transition continues. CSR, as an extension of business ethics, also grows in importance. “(Managers) who take a long-run view based on stakeholder management, an approach consistent with corporate sustainability and social responsibility...are less likely to engage in unethical activities aimed at consumers and employees than are those who take a more short-run view of immediate profit for the owners.” (Cooper & Dorfman, 2003, p. 391). Since we know that managers influence the ethical environments of their firms and the extension of those environments in CSR initiatives, managers must understand what factors

influence the ethical decision-making process. For example, Ramasamy *et al.* (2010) note that continued material progress indicates a favorable shift towards self-expression, arguably akin to Schwartz's value of self-direction. They also found that interests in the material were preempting religion and CSR values in their study of Hong Kong and Singapore.

The differences between post-communist countries and developed countries are significant in several ways. Iankova (2008) describes some fundamental differences between free-market economies and controlled-market economies. In terms of free-market systems, business entities are capitalistic and purposefully designed to profit for their shareholders. The idea of using company resources to engage in CSR initiatives that would provide no benefit to the firm is anathema. Under communism, businesses were expected to provide what capitalistic systems would categorize as social welfare, such as health care, even if its provision eliminated profit. When communism departed, budgets that had been predominantly locally centered and allocated "became insufficient to deal with the core responsibilities of the municipalities such as maintenance and repair of public buildings, heating systems, street lighting, electrification, and others...; (the) provision of water supply and sewage; and the social integration of minorities." (p. 87). These were all things the state had done and, with the departure of the communist system of central control, businesses were expected to take on these responsibilities. Presumably, one approach to solving this problem is for businesses to provide meaningful CSR initiatives while still maintaining a profitable enterprise. "With the creation of effective economic mechanisms to stimulate business to be socially responsible, society will be guaranteed that the companies will continue to substitute for inefficient government policies and engage in socially important causes." (Iankova, 2008, p. 88).

Brouthers, Lascu, and Werner (2008) compare competitive irrationality among communist, post-communist, and developed countries. Competitive irrationality is the idea that one would harm one's own business when their competitor is harmed even more. They assert that communist philosophy was the completion of mandated state goals rather than profit. Further, they assert that "because communism outlawed competing for moral philosophies (such as religion), no moral philosophy emerged as the default dominant philosophy in post-communist (countries)." (p. 398). Results of their study indicate that older managers, raised as communists, had a lesser tendency to harm their businesses to harm their competitors. However, younger managers raised without either the communist philosophy or religion were more likely to harm their businesses if it would harm their competitors more. The implication is that, whether the construct is communist philosophy or religion, the construct would aid in making better moral judgments. We extrapolate that moral development was curtailed in communist countries, and one contributing factor to this development is that religion was largely excluded as a societal philosophy to determine right from wrong.

Cooper and Dorfman (2003) studied the insurance industry in Poland, the Czech Republic, and Hungary, all post-communist countries. The focus of their study was the determination of what influences an ethical insurance market. Though their study concerned the insurance industry, many of their thoughts/findings are sufficiently broad to apply to all business industries. They identify four particularly relevant influencing factors: supervision and regulation, accounting practices, distribution and market conduct, and management expertise. Brouthers *et al.* (2008), follow Cooper and Dorfman (2003), describe a vacuum where there are insufficient or non-existent legal infrastructures to enforce the moral principles associated with (insurance) law. Without such laws, there is a “wide-open opportunity for unethical behavior related to company solvency and the treatment of consumers.” (p. 383). Even the discovery of unethical behavior is delayed because of these influencing factors. These authors also assert that, at the beginning of the transition from a controlled market system to a free market system, managers are more concerned with simply surviving, and ethics may fall by the wayside in the attempt to stay alive. As the transition continues, however, managers, more secure in their companies’ survival, are more at liberty to address social issues that would be the subject of CSR efforts. Again, management professionals take on a prominent role in shaping the firm’s ethics; the ethics of the firm shape, in part, the ethics of the broader community, and so on. At some point, the shape of ethics determined by managers can become part of the overall culture. Vice versa, the overall culture shapes the managers’ ethics: this is a continuous cycle of the development of culture (Payne & Landry, 2005).

Hypotheses Development

Religion has also been studied as an influence on moral development, but few studies exist in non-Western environments (Chatjuthamard-Kitsabunnarat *et al.*, 2014; Minarik, 2014; Du *et al.*, 2016). Given that religion has been identified as having an impact on one’s level of moral development (Christie *et al.*, 2003; Clark, 1966; Cui *et al.*, 2019; Huismans & Schwartz, 1992; Hummel, Pfaff & Rost, 2018), it is interesting to note a lack of relevant empirical research in more diverse regions, both in terms of cultural characteristics represented in religion and an economic model. This article contributes to the literature by examining the impact of religion on moral development, thus adding to the knowledge base that helps managers know how to effectively manage those from diverse religions, different countries, and different economic histories. In this effort, we concentrate our research on the impacts that religion and gender might have on levels of moral development. Since “businesspeople from different countries differ concerning their approach to ethical dilemmas” (Beekun *et al.*, 2010, p. 311), and the “criteria and processes that are applied to solving an ethical dilemma depend on a country’s culture” (p. 311), it is imperative to understand how culture and moral development intersect.

Before delving into the impact of religion on moral development and decision-making, it is appropriate to define religion and associated concepts. Religion is a personal practice (Singhapakdi, Marta, Rallapalli, & Rao, 2000), and religiosity is “(a)n individual’s involvement in religious life (and) may range from mere faith to active participation in a religious organization.” (Minarik, 2014, p. 73). As Minarik notes, religiousness can be difficult to measure; it can range from a declaration of belonging to a particular group through more active participation in the group to holding a formal position within the religious group. Minarik further offers that the most basic element of religiosity is the belief in God. Merriam-Webster Dictionary (n/d) states that religion is a personal set or institutionalized system of beliefs, attitudes, and practices in the worship of God. Again, we see that culture, based on systems of beliefs and attitudes, is at the basis of our religious convictions.

In studying the conjunction of religion, individuals’ views of God, and workplace values, Hardesty and Westerman (2009) find that increased religious beliefs (spirituality) positively influence an individual’s workplace “creativity, honesty and trust, personal fulfillment, organizational commitment, well-being, intrinsic work satisfaction, work unit performance, and job involvement.” (p. 1). Further, they find that such religious beliefs can reduce stress and thoughts of quitting the job. The relationship between motivation and organizational citizenship behaviors is affected by increased spirituality. These findings alone justify our interest in the role of religion in the moral development of workers in post-communist and developed countries. “Many individuals use religion to guide their behavior daily and use the church’s teachings to influence their perceptions of what is right and wrong.” (p. 2). Moreover, moral understanding can spring from/be developed by belief in religious traditions. Their study finds that one’s belief (in God), anger, and engagement impact moral development. Last, a stronger belief in God’s engagement results in a higher conscientiousness, more cautious behavior, higher self-efficacy, self-discipline, and achievement needs. According to Schwartz’s values, conscientiousness can be defined as “related to concern about individuals’ group, group cohesiveness, responsibility felt for individuals’ actions, the performance of organizational citizenship behaviors toward both individuals and the organization, and their task performance.” (p. 5). Their results indicate that religion has an impact on workplace values and performance. Germaine to Kohlberg’s levels of moral development and religion, unity with God is a good answer to existential questions such as why we are moral. The experience of unifying with God “may motivate to incorporate the universal ethical principles and, hence, aid in progression to Stage 6.” (Conroy & Emerson, 2004, p. 384). Like Hardesty and Westerman, Conroy and Emerson also note that the fear of God impacts one’s willingness to engage in unethical activities.

Singhapakdi *et al.* (2000) provide a summary of the setting of religion in culture and personal characteristics. “(R)eligiousness can affect the ethical decision-making process in three ways. First, religion is a part of the cultural environment. Second, religion is also listed as a personal characteristic. Finally, religion is at least a partial, and

often a dominant, basis for individual deontological norms." (p. 306). To measure religiosity, they rated church attendance, the perceived importance of religious values, and the confidence in religious values held by the decision-maker. Furthermore, they strongly assert that religion is ingrained in moral judgments. "The connections between religiousness and deontological norms are simply practical; that is, many people derive their judgments of right and wrong, their moral philosophies, from expressly religious sources." (p. 306). Cui *et al.* (2015) suggest that "religion influences decision making; at the individual level, this influence is exerted through the moral beliefs and attitudes it inculcates while at the group level, this influence can extend throughout the community." (p. 206). This assessment is in accord with our premise that religion influences the progression of moral development; moreover, it acknowledges the use and implementation of cultural values in moral decision-making.

As noted previously, there has been a relative lack of research into religion and its relation to CSR and an even greater lack of research into how they are impacted by communism (El-Bassiouny, Seoudi, Darrago & Zahran, 2015; Minarek, 2014; Jamali and Sidani, 2013). However, most researchers find a relationship between religion with CSR and perceptions of ethics. "Religiosity rather affects how a manager makes meaning out of the CSR practice. (It) influences the degree to which morality is perceived to come from religion and transverse all decisions." (El-Bassaiony *et al.*, 2015, p. 40). The implication here is that religion affects all decisions, not just decisions related to CSR or decisions founded by religions. In their study of the effect of religion or ethics courses on ethical decision-making, Conroy and Emerson (2004) find that religion is significantly correlated with ethical perception though courses on religion or ethics do not have such an impact. Indeed, Jackson (1999) warns of the need for managerial understanding of religion in the international workplace: "international managers and executives should draw upon spiritual principles and values from religions and their secular equivalents from around the world." (p. 61). Sauser (2005) also emphasizes the importance of religion: "religion has much to offer the field of business ethics [and CSR]." (p. 348).

Du *et al.* (2016) find that the religious atmosphere in China is "significantly positively associated with CSR, and thus validates the role of religion as an important social norm in motivating firms to fulfill CSR." (p. 231). They also find that ethical culture and corporate governance are ineffective in motivating CSR in emerging markets. Relative to Schwartz's cultural characteristics, they offer a long list of research that has found that religion shapes culture; the question is, then, how does this religiously shaped culture relate to one's level of moral development as influenced by the economic model. Their implications for management suggest that the religious atmosphere "is an important informal system and a set of social norms that can serve as an alternative to weak business ethics and incomplete formal institutions under the context of developing countries like China." (p. 260).

Ramasamy *et al.* (2010) find that religion is becoming less important in Hong Kong and Singapore as materialism increases. However, their research provides some support that “social responsibility among executives come from a moral position that is rooted in their fundamental beliefs and value systems which in turn is based on their religiousness.” (p. 69). As such, this study proposes moral development and offers a connection between culture, level of moral development, and economic model. This dichotomy of findings prompts further research into the role of religion in culture, moral decision-making, and economic models.

We assert that religion affects moral development as shown by the benefits of stronger religious beliefs on values and performance. Kohlberg’s work points to the church’s role (besides school and family) in moral development. Kohlberg and Hersey (1977) offer that moral education is the exclusive domain of the family and the church: teaching values or “morality” is more frequently associated with the province of the home and church. As such, how family/home and church affect moral development impacts the Conventional Level, wherein one associates morality with either one’s closest family and friends or, at the next highest level, with one’s broader community or nation. According to Kohlberg (1981), “...religion is a conscious response to, and expression of, the quest for the ultimate meaning for moral judging and acting (...) the main function of religion is (...) to support moral judgment and action as purposeful human activities.” (p. 336). We extrapolate that more religious people will be at a higher stage of moral development irrespective of their religion.

In addition to broader definitions of cultural characteristics, researchers have regarded demographic factors as determinants of culture and ethics/CSR. Characteristics such as age, gender, religion, employment, organizational size factors, and industry focus have been used to determine relationships between cultural characteristics and ethics (Christie *et al.*, 2003). Dawson (1997), Fritzsche (1997), and Longenecker, McKinney, and Moore (1989), to name a few, studied age as an impact factor on the level of moral development: there is more agreement among studies that age does influence moral development. Gender has been studied repeatedly as a variable in moral development, with fairly consistent findings that gender differences dissipate as men and women get older (Akaah, 1989; Arlow, 1991; Dubinsky & Levy, 1985; Ford & Richardson, 1994; Whipple & Swords, 1992). Some research also found that men were less ethical than women, while others found that gender was not significant in moral development.

Gender, therefore, is included as an independent variable affecting moral development in this cross-cultural study. Since previous research has yielded inconsistent results regarding the influence of gender, we expect no gender differences in moral development. Gender as an influence on moral behavior has been studied many times. Several studies have found that gender is not an influence on levels of moral development, CSR, or business ethics (Davison *et al.*, 2009; Francoeur, Labelle, Balti, &

Bouzaidi, 2019; Izraeli & Jaffe, 2000; Rest, 1986; Robin & Babin, 1997; Yamamura & Stedham, 2011). Conversely, a few studies have found that gender is a determinant factor in making moral decisions (Albaum & Peterson, 2006; Beekun *et al.*, 2010; Conroy & Emerson, 2004; Kracher & Marble, 2007; Loo, 2003; Lourenco *et al.*, 2015; Minarik, 2014; Stedham, Beekun & Yamamura, 2006). Interestingly, too, gender differences in the level of moral development have been found to diminish with age, as both men and women seem to attain the 4th Stage of Kohlberg's stages of moral development (Aldrich & Kage, 2003; Dawson, 1997; McGee, 2007; Payne, Pawlak, & Mahesh, 2018; Peterson, Rhoads, & Vaught, 2001). Therefore, we propose the following hypotheses:

H1. The type of economy in which people reside will affect their moral development. Specifically, people in developed economies will have higher moral development levels than those in post-communist economies.

H2. Religiosity positively affects moral development. Specifically, more religious people will have a higher level of moral development than those who are less religious.

H3. Gender will not affect moral development.

Based on the reasoning presented in the literature review, we expect these independent variables, type of economy (post-communist or developed) and religiosity, to have a discernable impact on the moral development of individuals. Considering the cross-national context of this study, instead of focusing on differences between specific religious denominations, we examine the role of religiosity as it pertains to moral development. As discussed previously, the concept of religiosity is different from the religious denomination because the former considers only the level of activity or degree of participation in one's chosen religion. It indicates that religious involvement is free of the religious label. Examining the role of religion in moral development from a religiosity perspective is particularly useful in cross-cultural research because it is a universal characteristic that applies to all people regardless of nationality. It also avoids empirical tests of whether observers of one religion are more moral than other religions.

In developing our next set of hypotheses, we draw on Richards and Davison (1992, p. 467), who offers that their studies "join with other research in providing evidence that Kohlberg's theory of moral development is to some extent religiously and culturally limited." Lawrence (1979), who interviewed religiously fundamentalist people using the DIT test, finds that some people explained their preference for Stage 4 over post-conventional items in terms of the harmony between their religious beliefs and Stage 4 item content. Stage 4, the Law-and-Order Orientation in the second level of moral development, the Conventional Level, is marked by a set of preferences to the moral standards of the larger group or community, with the recognition that one is a member of the larger group or community. It is further marked by the individual valuing the social system, public roles, and the law related to maintaining social order. Additionally,

Richards (1991) reminds us that “the findings of several studies suggest that conservative religious (people) tend to encourage a preference for Stage 4 moral reasoning.” (p. 361). For these reasons, we focus on Stage 4 of moral development. Therefore, we propose the following hypotheses:

H4. The type of economy in which people reside will affect their moral development at Stage 4. Specifically, people in developed economies will have higher moral development levels in Stage 4 than those in post-communist economies.

H5. People higher in religiosity are more likely to be at Stage 4 of moral development than those who are lower in religiosity.

H6. Gender will not impact the level of moral development in Stage 4.

Methods

Subjects

From 2012 to 2015, data, in the form of paper questionnaires, were collected from Poland ($N = 661$), Bulgaria ($N = 125$), Italy ($N = 83$), Taiwan ($N = 245$), and the U. S. ($N = 115$), with a total of 1229 completed surveys available for analysis. Participants were mostly business or business-related students seeking undergraduate degrees. Approximately 55% were age 18-21, 35% were age 22-26, and 10% were age 27 or older. In addition, 68.4% were women, 31.6% were men. In addition to a survey instrument using the Portrait Values Questionnaire (PVQ), participants completed items that assessed various demographic characteristics like gender, religion, level of religiosity, age, nationality, and others were included. The complete survey instrument is available in the Appendix.

Measures

Religiosity. Religiosity was captured using a single-item measure. Participants indicated their perceived level of religiosity as low (1), medium (2), or high (3).

Type of Economy. In this study, the type of economy was operationalized as categorical, two-group variables. Based on their nationality, participants were assigned to one of two categories: post-communist economy (1) including Poland and Bulgaria, or developed economy (0) including Italy, Taiwan, and the U.S.

Cultural Values and Moral Development. As noted previously, we chose Schwartz's PVQ instrument to identify respondents' cultural values. In the 21-item measure,

participants indicate on a 6-point scale the degree to which they identify with descriptions of others' beliefs and values. Thus, higher scores indicate higher levels of cultural values. These ten values are reflected in Figure 1, discussed further below.

Underpinning Theories

Schwartz created a general theory that sought to identify the values that people have in their lives. According to Schwartz, people differ from the point of view of value systems. Kohlberg created a general model describing the moral development of man. According to Kohlberg, as people mature, morality progresses from lower to higher levels of moral development. The Kohlberg model is also based on values, but they are not clearly defined in the same way that Schwartz defined cultural characteristics. Our approach is based on the combination of these two perspectives. We use value systems to determine the level of moral development. This is illustrated schematically in Figure 1.

Figure 1 suggests that there are some disparities between the two theories. Most of the values identified by Schwartz can be located at the second level of moral development as defined by Kohlberg. No value identified by Schwartz fits into Kohlberg's first of the sixth stages of moral development. The disparity associated with the first stage may be attributable to the fact that Kohlberg's theory was generated using children as subjects, while Schwartz developed his theory from adults' responses. No Schwartz' value fits with Kohlberg's stage sixth, either. In this case, the reason may be that Stage 6 is generally an abstract construct not experimentally confirmed.

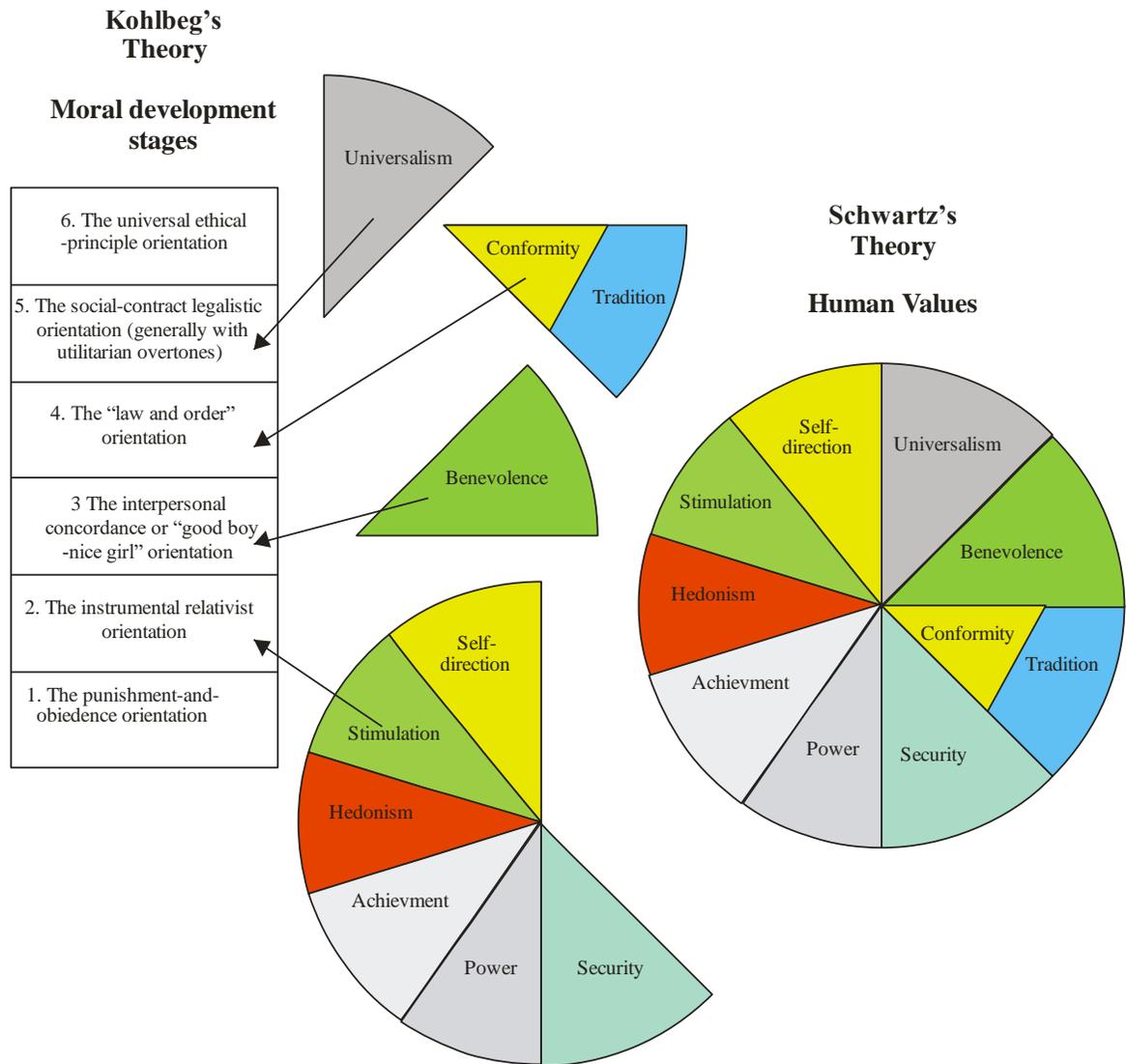


Figure 1: Kohlberg's Theory and Schwartz's Theory

Thus, while disparities exist between the two models, there is a kind of "logic" in placing items to connect Schwartz's and Kohlberg's works. Values that can be located at the level of moral development are very close to each other in the Schwartz theory: moving to the higher level in Kohlberg's theory means moving contra clockwise in the theory of Schwartz. To identify the level of moral development for a particular person, Kohlberg's Defining Issues Test (Rest, 1979) may be used, but this questionnaire is quite complicated and possesses some disadvantages. Schwartz created two different questionnaires to identify the values of individuals: the Schwartz Value Survey (SVS) and the Portrait Values Questionnaire (PVQ). We choose to use the PVQ instrument, the newer instrument; it enables the user to collect data from large numbers of subjects. By connecting Schwartz's and Kohlberg's theories, we can use the value hierarchy of a

particular person to extrapolate at which stage of moral development this person operates. Next, we revise the Moral Development Indicator (MDI) introduced by Payne, Pawlak, and Mahesh (2018) and calculated the score for each person with the following formula:

$$MDI = \frac{r_2 + 2r_3 + 3r_4 + 4r_5}{r_2 + r_3 + r_4 + r_5} \quad (1)$$

where:

MDI = Moral Development Index

r_i = average rating for a particular stage of moral development in gradations (stages), using a 6-point scale, 1 to 6, rating with the question of "how much the described person is like you," where $i = 2, 3, 4, 5$.

Note that the average takes into account the different numbers of questions in PVQ for assessing each stage (i.e., 12, 2, 4, and 3, a total of 21 questions).

The MDI index is constructed so that the higher stages of Kohlberg's moral development are of higher importance (2, 3, 4), i.e., Stage 5 is weighted with the importance score of 4, Stage 4 with 3, and Stage 3 with 2. This indicator can be calculated for each person who completes the PVQ.

Results

Data analysis compares people in post-communist economies ($N = 786$) to their peers in developed economies ($N = 443$). Table 3 presents the observed percentages for personal characteristics, gender, age, and religiosity, across the two types of economies. For post-communist and developed economies, the proportions are relatively similar for gender and age groups. The biggest difference between the two economies is in religiosity, specifically in the low religiosity group. Almost half (47.2%) of participants from developed economies acknowledged that their religiosity was low. Only one-fourth (25.7%) of those from post-communist economies had the same answers, and the majority (57.1%) were in the medium religiosity group.

Table 3: Observed Percentages of Categorical Variables by Type of Economy

Variable	Type of Economy	
	Post-Communist	Developed Free
Gender		
Male	29%	38.1%
Female	71%	61.9%

Age		
18-21	53.3%	58%
22-26	39.5%	28.2%
27<	7.2%	13.8%
Religiosity		
Low	25.7%	47.2%
Medium	57.1%	41.3%
High	17.2%	11.5%
	N = 786	N = 443

Correlations among the main variables are presented in Table 4. For all statistical tests, the level of significance is .05. Notably, the independent variables, gender and religiosity are significantly correlated ($r = .12; p < .01$). Women (=1) are likely to be more active in their religion than men (=0). Since the economy is also significantly related to religiosity, individuals from post-communist economies (=1) disclose that they are more involved in their religion than those from developed economies (=0). Although the main hypotheses exclude age, we include it in correlational analysis to show what past research consistently demonstrated. As we age, we tend to reach higher levels of moral development ($r = .12; p < .01$). MDI and moral development are positively and significantly correlated ($r = .44; p < .01$), specifically at Stage 4. The observed magnitude of the correlation indicates that the dependent variables are moderately related yet somewhat distinct from each other as they should be. Also, the three independent variables are all significantly related to the MDI, but only two, excluding gender, are significantly correlated with moral development Stage 4.

Table 4: Correlations among Main Study Variables (N = 1135)

	Gender	Age	Type of Economy	Religiosity	MDI	MD Stage 4
Gender	--					
Age	-.00	--				
Type of Economy	.09**	-.01	--			
Religiosity	.12**	.01	.20**	--		
MDI	.09**	.12**	-.14**	.12**	--	
MD Stage 4	.01	.19**	-.16**	.28**	.44**	--

* $p < .05$; ** $p < .01$

To verify hypotheses 1, 2, and 3, we used three-way factorial ANOVA to examine the effects of three independent variables, gender, type of economy, and religiosity, on the moral development stage, indicated by the moral development index (see Table 5). Regarding the main effects of the independent variables, the observed effects support $H1$ and $H2$, but not $H3$. No moderation effects were hypothesized, and the results of the full factorial model confirm the absence of any significant interaction effects.

Table 5: Three-Way ANOVA Testing Effects of IVs on Moral Development Index (MDI)

Tests of Between-Subjects Effects					
Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	.48	11	.044	6.121	.000
Intercept	4077.539	1	4077.539	571495.322	.000
Gender	.056	1	.056	7.865	.005
Type of Economy	.183	1	.183	25.706	.000
Religiosity	.159	2	.079	11.129	.000
Gender * Type of Economy	.001	1	.001	.084	.772
Gender * Religiosity	.007	2	.003	.474	.623
Type of Economy * Religiosity	.012	2	.006	.863	.422
Gender * Type of Economy * Religiosity	.018	2	.009	1.284	.277
Error	8.119	1138	.007		
Total	7060.724	1150			
Corrected Total	8.600	1149			

As expected in *H1*, type of economy had a significant effect on moral development stage ($F(1, 1138) = 25.71; p < .01$). To examine the nature of the effect, we looked at the estimated marginal means for the IV groups (see Table 6). Consistent with the expected direction, residents in post-communist economies ($mean = 2.46$) scored slightly lower in the MDI compared to those from developed economies ($mean = 2.50$).

Table 6: Estimated Marginal Means for the Moral Development Index (MDI)

Independent Variable	Mean	Std. Error	95% Confidence Interval	
			Lower Bound	Upper Bound
Gender				
M	2.472	.005	2.461	2.482
F	2.490	.004	2.482	2.498
Type of Economy				
Developed	2.498	.005	2.487	2.508
Post-Communist	2.464	.004	2.457	2.472
Religiosity				
Low	2.461	.004	2.453	2.470
Medium	2.484	.004	2.476	2.493
High	2.497	.008	2.482	2.512

The results were similar for H2. Degree of religiosity had a significant impact on moral development stage ($F(2, 1138) = 11.13; p < .01$). The lowest estimated marginal mean for the MDI was observed for individuals low in religiosity ($mean = 2.46$). As religiosity level increases to medium ($mean = 2.48$) and then to high ($mean = 2.50$), the MDI score follows. These results fully support the expected direction of H2. A post hoc Tukey's paired comparisons test shows that the low religiosity group ($N = 379$) scored significantly lower on the MDI compared to both the medium ($N = 596$) and high religiosity ($N = 175$) groups. The medium and high religiosity groups, however, did not differ significantly from each other on the MDI. Furthermore, given that the two-way interaction between the type of economy and religiosity was not significant, these results suggest that the positive effect of religiosity on moral development remains consistent across post-communist and developed economies (see Figure 2).

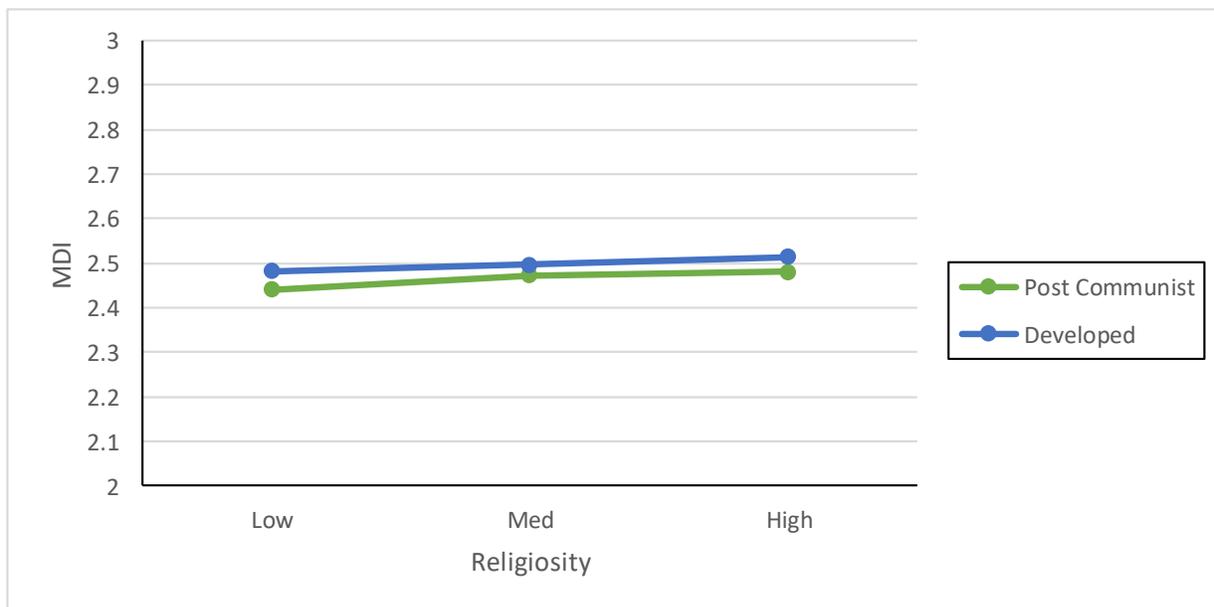


Figure 2: Effect of Religiosity on MDI by Type of Economy

In H3, we hypothesized that no effect of gender would be found on moral development. However, consistent with the correlational analysis, H3 is not supported; gender matters in this sample ($F(1, 1138) = 7.86; p < .01$). Overall, women ($mean = 2.49$) scored higher in moral development stage than men ($mean = 2.47$).

Unlike the previous analysis, hypotheses H4, H5, and H6, focus on a different outcome variable, specifically moral development at Stage 4. To examine hypotheses H4, H5, and H6, we tested for the same general effects of gender, type of economy, and religiosity on moral development, specifically at Stage 4. The results of a three-way factorial ANOVA mostly mirrored those obtained in the previous analyses in which the overall moral development index was included as the dependent variable (see Table 7).

Regarding the main effects of the independent variables, the observed effects support *H4*, *H5*, and *H6*. No moderation effects were hypothesized, and the results of the full factorial model confirm the absence of any significant interaction effects.

Table 7: Three-Way ANOVA Testing Effects of IVs on Stage 4 Moral Development

Tests of Between-Subjects Effects					
Source	Type III Sum of Squares	df	Mean Square	F	Sig.
Corrected Model	98.237 ^a	11	8.931	16.197	.000
Intercept	11293.080	1	11293.080	20481.517	.000
Gender	.184	1	.184	.334	.564
Type of Economy	30.268	1	30.268	54.895	.000
Religiosity	61.513	2	30.757	55.781	.000
Gender × Type of Economy	.130	1	.130	.236	.627
Gender × Religiosity	1.871	2	.936	1.697	.184
Type of Economy × Religiosity	2.311	2	1.155	2.095	.123
Gender × Type of Economy × Religiosity	.217	2	.109	.197	.821
Error	627.469	1138	.551		
Total	19288.063	1150			
Corrected Total	725.706	1149			

In support of *H4*, type of economy had a significant main effect on Stage 4 moral development ($F(1, 1138) = 54.90; p < .01$). Estimated marginal means for the two IV groups are presented in Table 8. Consistent with the expected direction of *H4*, residents in post-communist economies ($mean = 3.92$) scored lower in Stage 4 moral development than those from developed economies ($mean = 4.34$).

Table 8: Estimated Marginal Means for Stage 4 Moral Development

Independent Variable	Mean	Std. Error	95% Confidence Interval	
			Lower Bound	Upper Bound
Gender				
M	4.112	.046	4.022	4.202
F	4.145	.035	4.076	4.214
Type of Economy				
Developed	4.342	.047	4.250	4.434
Post-Communist	3.915	.034	3.849	3.981
Religiosity				
Low	3.744	.039	3.668	3.820
Medium	4.185	.038	4.111	4.259
High	4.457	.068	4.325	4.590

The results were similar for *H5*. Degree of religiosity had a significant impact on Stage 4 moral development ($F(2, 1138) = 55.78; p < .01$). The lowest estimated marginal

means for Stage 4 was observed for individuals low in religiosity (*mean* = 3.74). As participants' religiosity level increases to medium (*mean* = 4.19) and then to high (*mean* = 4.46), so does their Stage 4 moral development score. These results fully support the expected direction of *H5*. A post hoc Tukey's paired comparisons test shows that the means for all three religiosity groups differ significantly from each other. The low religiosity group (*N* = 379) scored significantly lower at Stage 4 moral development compared to both the medium (*N* = 596) and high religiosity (*N* = 175) groups. In addition, the medium religiosity group scored significantly lower compared to the high religiosity group. Similar to the previous analyses, the two-way interaction between religiosity and type of economy was insignificant. The positive effect of religiosity on moral development appears similar for both post-communist and developed economies (see Figure 3).

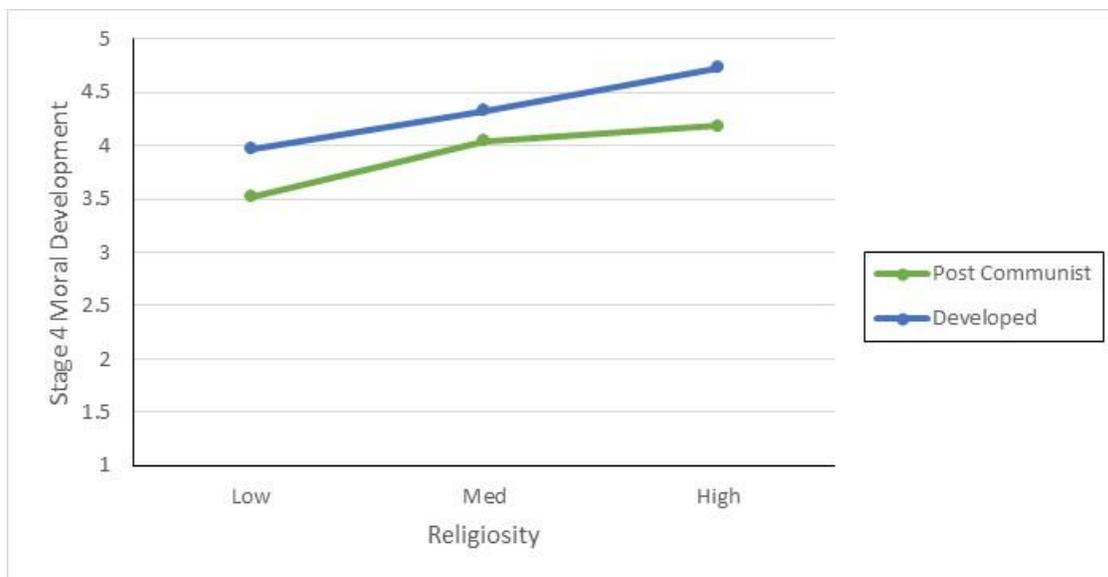
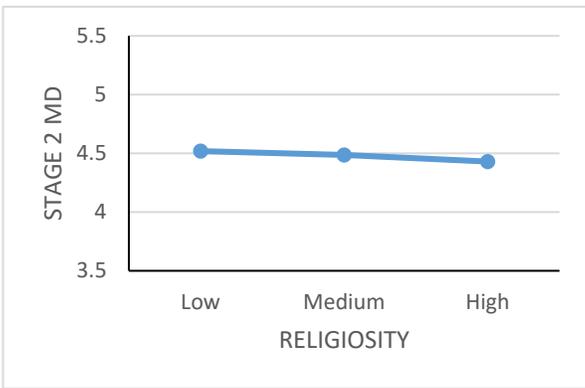
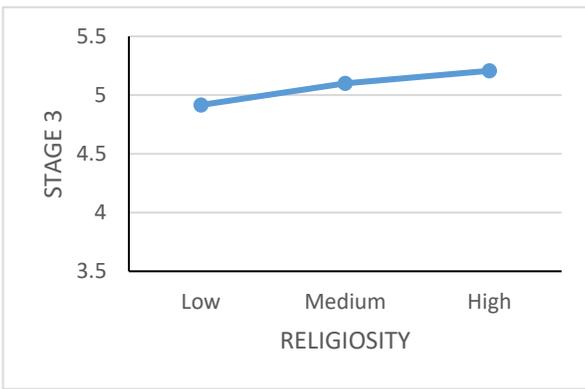
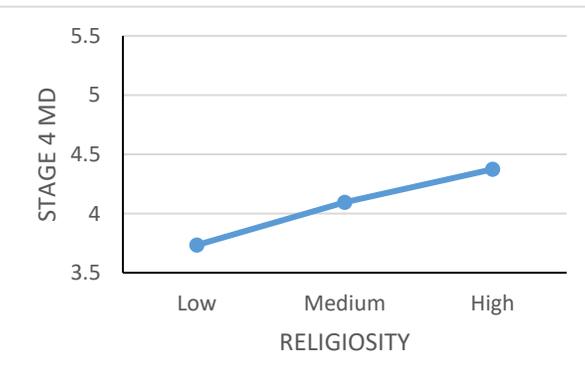


Figure 3: Effect of Religiosity on Stage 4 Development by Type of Economy

In *H6*, we hypothesized that no effect of gender would be found on Stage 4 moral development, and our findings support that prediction. Unlike the results concerning overall moral development, gender has no discernable influence on moral development in Stage 4 in this sample ($F(1, 1138) = .33; p > .05$). In the estimated marginal means, females (*mean* = 4.15) scored similarly to males (*mean* = 4.11).

Across both outcomes (MDI and Stage 4 MD), the main direct effect of religiosity is clear. Tests of *H2* and *H5* show that individuals with higher levels of religiosity are also higher in moral development overall and specifically in Stage 4. To ascertain whether the religiosity effect occurs in the other stages of moral development, we ran a series of one-way ANOVA tests using Stage 2, Stage 3, Stage 4, and Stage 5 moral development as the outcome variables and religiosity as the independent variable (see Table 9).

Table 9: Average Rating of a Particular Stage of Moral Development Depending on Religiosity Level

Moral development stage	r_i	Religiosity level 1. Low. 2. Medium. 3. High	ANOVA F	Significance level								
2	4.501	 <table border="1"> <caption>Data for Stage 2 MD</caption> <thead> <tr> <th>Religiosity Level</th> <th>Average Rating</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>4.5</td> </tr> <tr> <td>Medium</td> <td>4.45</td> </tr> <tr> <td>High</td> <td>4.4</td> </tr> </tbody> </table>	Religiosity Level	Average Rating	Low	4.5	Medium	4.45	High	4.4	1.412	.244
Religiosity Level	Average Rating											
Low	4.5											
Medium	4.45											
High	4.4											
3	5.048	 <table border="1"> <caption>Data for Stage 3</caption> <thead> <tr> <th>Religiosity Level</th> <th>Average Rating</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>4.9</td> </tr> <tr> <td>Medium</td> <td>5.1</td> </tr> <tr> <td>High</td> <td>5.2</td> </tr> </tbody> </table>	Religiosity Level	Average Rating	Low	4.9	Medium	5.1	High	5.2	12.258	.000
Religiosity Level	Average Rating											
Low	4.9											
Medium	5.1											
High	5.2											
4	3.984	 <table border="1"> <caption>Data for Stage 4 MD</caption> <thead> <tr> <th>Religiosity Level</th> <th>Average Rating</th> </tr> </thead> <tbody> <tr> <td>Low</td> <td>3.7</td> </tr> <tr> <td>Medium</td> <td>4.1</td> </tr> <tr> <td>High</td> <td>4.4</td> </tr> </tbody> </table>	Religiosity Level	Average Rating	Low	3.7	Medium	4.1	High	4.4	48.226	.000
Religiosity Level	Average Rating											
Low	3.7											
Medium	4.1											
High	4.4											

5	4.622		2.836	.059
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Among the four one-way ANOVA tests, only two are statistically significant. Religiosity has a direct main effect on the third and fourth stages of moral development. The effect on the fifth stage was marginally significant. Notably, of the two significant *F*-values presented in Table 9, the extremely high *F* value was observed at the fourth stage of moral development. This suggests that religiosity level strongly influences self-perceptions at this particular stage. Although an upward trend is evident for Stages 3, 4, and 5, the magnitude of the differences between religiosity groups is the strongest at Stage 4. The results for Stage 2 show the only negative, albeit non-significant, trend.

Discussion

The evidence from this study provides overwhelming support for our principal assertions that religiosity and the type of economy can and do affect moral development. Most notably, our findings strongly indicate a clear positive impact of religiosity on moral development. The concept of religiosity does not reflect the specific type of religion with which an individual identifies or practices. It does, however, indicate the extent to which a person identifies with, participates in, and practices his or her religion. These results show that depth of participation and engagement, regardless of a specific type of religious affiliation, positively affects moral development in general and that this effect holds across three higher-level stages of moral development, specifically at Stages 3, 4, and 5. Moreover, religious people are characterized by higher levels of moral development than others who are less religious.

As further evidence of the robustness of this effect, the religiosity-moral development relationship was stable and consistent across two distinct types of economies, post-communist and developed. In addition, residents in three countries spanning three continents were included in the sample representing developed economies. Thus, religiosity exerts a similar influence on moral development regardless of the individual’s specific cultural or economic background.

Another critical finding that emerged from this study is the observed differences in group means for moral development across the two types of economies. Compared to those in developed economies, residents of post-communist economies scored lower across numerous moral development indicators. Interestingly, participants in the highest possible category for religiosity had the greatest proportion of residing in post-communist economies. Based on our evidence, a person from a post-communist economy may be more religious than a peer from a developed economy, but he is not likely to be higher in moral development. In other words, people who are more actively participating in religion in post-communist countries are likely to have higher moral development than their peers in the same economy. Although the participants in developed economies are less likely to be identified as highly religious, their moral development is seemingly elevated due to developed economies' cultural characteristics.

Poland and Bulgaria, the two post-communist countries in this sample, have been released from their days under communist rule for only 30 years. The bulk of respondents in this study were undergraduate students in their early adulthood. Most were not born at the time when Poland and Bulgaria broke away from one-party communist rule. Yet, as evidenced in the current study, moral development is tied to differences in cultural and economic factors that affect future generations for decades.

Another substantial contribution of our study involves the findings regarding moral development, specifically at Stage 4, the Law-and-Order Orientation. Individuals with higher Stage 4 scores prefer the moral standards of the larger group or community. They see themselves as group or community members, and they value the social system, public roles, and the law. In our sample, people higher at Stage 4 are more likely to be female, religious, and from a developed economy. The evidence suggests that the effects of religiosity on Stage 4 moral development are stronger and more pronounced than at the other stages. These findings support the notion of congruence between religious beliefs and Stage 4 reasoning (Lawrence, 1979; Richards, 1991). Although the type of economy significantly affected overall moral development, the difference in means between post-communist and developed economies was much greater at Stage 4 specifically. Future research should explore why the type of economy would have a more significant impact on Stage 4 moral development than overall moral development.

Our findings regarding gender and moral development are, at best, mixed as is reflected in other such findings. For moral development in general, we found no difference between the moral stages of women and men. In contrast, statistically significant differences were observed when moral development at Stage 4 was the outcome. Regardless of the level of religiosity or type of economy, women's moral development was consistently higher than that of men.

Conclusion

This study helps shed some light on the complex relationship among individual characteristics (i.e., religiosity, gender), group characteristics (i.e., economic development), and moral development. Type of economy (post-communist or developed economies) has a significant relationship with moral development. To expand their business in post-communist countries, companies should consider concentrating on ethical training and communicating moral values. Our findings of the positive relationship between religiosity and moral development and the higher level of religiosity in post-communist economies suggest possible ice-breaking subjects managers could use in their ethical discussions with employees. Specifically, reminding employees that their actions that may be influenced by personal values rather than situational pressures such as the economy could improve moral development.

Limitations

Limitations in this study include some operational and methodological issues. First, we utilized an alternative approach for estimating an individual's moral development. Given that there are issues with Kohlberg's original measure of moral development, we approached moral development through insight into one's values. The presented attempt to combine Kohlberg's theory with Schwartz's theory has many imperfections. Some may question the validity of using Schwartz's model of values to measure various stages of moral development. Because no previous validation study has associated Kohlberg's stages of moral development with Schwartz's model of values, our connections of certain values with certain stages of moral development are rooted solely in reason and logical arguments. Perhaps new research questionnaires should be created to capture portraits of people adapted to Kohler's theory and possibly qualify people for various stages of moral development.

Second, our findings are based on a self-report survey study with a cross-sectional design. Clearly, this correlational study design does not explain whether religiosity causes changes in moral development. A longitudinal study would be more suited to tracking changes in moral development. Third, our study was based on a student population without generalizing the findings to a larger population. Future research may consider replicating the design of our study with a more age-diverse sample.

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Appendix:

Questionnaires: *Human Values and Corporate Social initiatives*

Dear students,

We cordially invite you to participate in research that describes the relationship between human values and people's attitudes towards corporate social initiatives. The questionnaire of this scientific research is anonymous.

1. Here are brief descriptions of some people. Please read each description and indicate how much each person is like you or not.

	Very much like me	Like me	Somewhat like me	A little like me	Not like me	Not like me at all
He believes that people should do what they're told. He thinks people should follow the rules at all times, even when no one is watching.	6	5	4	3	2	1
Having a good time is important to him; he likes to "spoil" himself.	6	5	4	3	2	1

	Very much like me	Like me	Somewhat like me	A little like me	Not like me	Not like me at all
Thinking up a new idea and being creative is important to him. He likes to do things in his own original way.	6	5	4	3	2	1
He seeks every chance to have fun; it is important to him to do things that give him pleasure.	6	5	4	3	2	1
Being very successful is important to him. He hopes people can recognize his achievements.	6	5	4	3	2	1
It is important to him to listen to people who are different from him. Even when he disagrees with them, he still wants to understand them.	6	5	4	3	2	1
He strongly believes that people should care for nature. Thus, looking after the environment is important to him.	6	5	4	3	2	1
It is important to him that the government ensures his safety against all threats. So, he wants the state to be strong enough to defend its citizens.	6	5	4	3	2	1
It's very important to him to help the people around him. So, he wants to care for their well-being.	6	5	4	3	2	1
It is important to him to be loyal to his friends. He wants to devote himself to people close to him.	6	5	4	3	2	1
Tradition is important to him. Therefore, he tries to follow the customs handed down by his religion or his family.	6	5	4	3	2	1
It is important to him always to behave properly. He wants to avoid doing anything people would say is wrong.	6	5	4	3	2	1
It's important to him to show his abilities. He wants people to admire what he does.	6	5	4	3	2	1
He looks for adventures and likes to take risks. He wants to have an exciting life.	6	5	4	3	2	1
It is important to him to be rich. He wants to have a lot of money and expensive things.	6	5	4	3	2	1
It is important to him to make his own decisions about what he does. He likes to be free and not depend on others.	6	5	4	3	2	1
It is important to him to get respect from others. He wants people to do what he says.	6	5	4	3	2	1
It is important to him to be humble and modest. Therefore, he tries not to draw attention to himself.	6	5	4	3	2	1
He thinks it is important that every person in the world should be treated equally. He believes everyone should have equal opportunities in life.	6	5	4	3	2	1

	Very much like me	Like me	Somewhat like me	A little like me	Not like me	Not like me at all
He likes surprises and is always looking for new things to do. He thinks it is important to do lots of different things in life.	6	5	4	3	2	1
It is important to him to live in secure surroundings. Therefore, he avoids anything that might endanger his safety.	6	5	4	3	2	1

2. Please read carefully the description of the corporate social initiative that the company plans to carry out in your Town.

Big international company initiates a three-year social initiative, the aim of which is to combat the undernourishment problem among children. The program will provide, in particular, assistance to primary school canteens in your Town. Apart from the financial support, this shall include supplies of food products and the voluntary work by company's employees, whose task is to advise on the menu and assist on the canteen's renovation works. The amount to be donated to all canteens in total shall be equivalent to around US\$30 000.

The company also decided that this social initiative will be announced on local radio, television networks, and billboards near the supported schools.

3. Now, answer the following questions:

a) How much do you like the initiative?

I like it very much 7 6 5 4 3 2 1 *I don't like it at all*

b) How good is the initiative in your opinion

Very good 7 6 5 4 3 2 1 *Very bad*

c) How much do you support (do you second, do you back) the initiative?

I am fully for 7 6 5 4 3 2 1 *I am very much against*

d) How much is the initiative useful in your opinion?

Very useful 7 6 5 4 3 2 1 *Not useful at all*

4. Please provide your personal information that will be used only for scientific purposes.

- 1) Age: _____
- 2) Gender: Female Male
- 3) Course standing: First academic year Second academic year Third academic year
 Fourth academic year Fifth academic year
- 4) Degree: Bachelor Master
- 5) Studies subject: _____
- 6) Nationality: _____
- 7) Religion: Catholic Protestant Eastern orthodox Islam
 Hinduism Buddhism Other: (please specify) _____
 Non-religious
- 8) Religiosity level: High Medium Low
- 9) Do you work?: Yes No
- 10) Where did you study in your secondary school? School: Public Private
- 11) Family Type: Monoparental Traditional (father and mother)l Divorced
parents Other
- 12) Provenance Place: City Village (rural areas)
- 13) Way to finance your studies: Grants Own Work Family Other
- 14) Economic level of your immediate environment:
 High Medium Low
- 15) Level of education of your immediate environment:
 High Medium Low

Thank you very much for your involvement 😊

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