

Ethical Obligations and Decision-Making, 5e (Mintz)

Chapter 2 Cognitive Processes and Ethical Decision Making in Accounting

1) When Sally is asked why she should share her toys with her sister, she responds by saying "Because my mom says I have to and if I don't I'll go to time-out." In which stage of moral development is Sally?

- A) Conventional Morality
- B) Nonconventional Morality
- C) Postconventional Morality
- D) Preconventional Morality

2) In reference to Rest's four-component Model of Morality, which component reflects an individual's willingness to place ethical values ahead of non-ethical values that relate to self-interest?

- A) Moral Character
- B) Moral Motivation
- C) Moral Sympathy
- D) Moral Judgment

3) The cognitive development approach refers to:

- A) The thought process followed in one's moral development
- B) The method of moral reasoning used in decision making
- C) The exercise of professional judgment in decision making
- D) The approach to giving voice to one's values

4) Kohlberg's model can best be described as:

- A) The various phases in one's moral development and related levels of moral reasoning
- B) A model of ethical action that is based on the belief that one will not report incidents of wrongdoing if they believe others will report it
- C) A predictive tool to determine how a person will reason ethically based on one's views on diversity
- D) A model of age-specific levels of moral reasoning

5) In the "Heinz and the Drug" case described in the chapter, if Heinz was reasoning at stage 5 he might decide to steal the drug based on which of the following reasoning?

- A) Heinz should steal the medicine, because he will be much happier if he saves his wife, even if he will have to serve a prison sentence.
- B) Heinz should steal the medicine, because his wife expects it.
- C) Heinz should steal the medicine, because the law prohibits exceptions.
- D) Heinz should steal the medicine, because everyone has a right to live, regardless of the law.

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