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ETHICAL DECISION-MAKING: FROM PRACTICE TO THEORY

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Abstract: The teaching and implementation of Business Ethics remain a challenge for academics and practitioners for three main reasons: the complexity of the factors influencing decision-making processes; the prevalence of business and behavioral models that do not encourage ethics; and the lack of easy-to-apply pedagogical models with theoretical rigor. The aim of this study is to provide a conceptual framework and a guide for decision-making to face ethical conflicts in business. To this end, we carried out an empirical qualitative analysis through the methodology of Grounded Theory, based on 14 semi-structured interviews with experienced people in different business fields. The main contribution of this work consists of providing a simple model of decision-making, combining both an orientation towards the active promotion of ethical behavior and theoretical rigor, confirmed by the consistency with other previous studies present in the specialized literature.

Keywords: *Ethical decision-making, behavioral ethics, teaching Business Ethics, ethical conflicts, practical wisdom.*

INTRODUCTION

Ethical decision-making is essential for understanding human behavior in organizations. That may be the reason why the decision-making process has been the focus of attention of researchers from different fields, such as Philosophy, Cognitive Psychology, Neuroscience, Behavioral sciences, Economic sciences, among others (Bazerman & Tenbrunsel, 2011), to understand ethical behavior and to promote ethical practices in organizations (Barnard & Simon, 1947; Cyert & March, 1963; O'Fallon & Butterfield, 2005; Schwartz, 2017; Smith-Crowe et al., 2015; Treviño, 1986; Treviño, Weaver, & Reynolds, 2006).

Certainly, human beings are constantly exposed to the need to make decisions to guide their lives. Nevertheless, within organizations, decision-making processes become even more complex due to the fact of having to consider at least three levels of relationships: the micro-level or personal (behavior of individuals working within or interacting with businesses); the meso-level or organizational (activities, policies and structures of organizations); and the macro-level or social or environmental (the structure of markets, the environment and the regulatory framework) (Carson, 2003; Colton & Sparks-Langer, 1993; Gioia, 1999; Melé, 2008; Norman, 2013; Valentine, Godkin, & Lucero, 2002).

The difficulty of analyzing decision-making processes from a behavioral point of view – descriptive ethical theories – has been corroborated by many studies, especially due to the great number of factors that influence the process (Kish-Gephart, Harrison, & Treviño, 2010; Snowden & Boone, 2007). In the same line, the attempt to define how human behavior should be in different situations –normative ethical theories– has also proved complicated when applied to Business Ethics. Indeed the integration between descriptive and normative ethical theories is not an easy issue (Donaldson & Dunfee, 1994). Several authors consider that organizational theorists have provided very few effective guidelines to managers to do their job ethically, and some of them claim that this kind of theories are often considered useless by current students and practitioners (Cameron & O'Leary, 2015; Rahim, Garrett, & Buntzman, 1992; Sigurjonsson, Arnardottir, Vaiman, & Rikhardsson, 2015; Stark, 1993).

Therefore, one of the most critical positions on the effectiveness of teaching Business Ethics –most notably, if we consider it not just as a pure academic issue, but above all, as a way of applying prudential reasoning in management– is presented by Stark who states that: "The more

entrenched the discipline becomes in business schools, the more bewilder-
ing –an even off-putting– it appears to actual managers" (1993: 38). One
of the reasons for this is that many of these theoretical proposals have
reached a level of abstraction that makes them difficult to understand and
apply to concrete situations. This, moreover, would make difficult a true
exercise of the virtue of prudence (*phronesis*) or practical wisdom, which
is what facilitates a good theoretical deliberation, in order to make the
right decision in practice (Aristotle, 1976).

An added difficulty in teaching Business Ethics is that management
theories based on selfish behavior and guided almost exclusively by the
pursuit of profit, not favoring ethics, embed the training given in schools
of economics and business. For this reason, the attempt to promote
ethical behavior in companies often presents strong contradictions that
do not foster success (Ghoshal, 2005; Giacalone & Thompson, 2006;
Simha, Armstrong, & Albert, 2012; Vidal, Smith, & Spetic, 2015).

In this sense, business schools have traditionally been criticized for not
being able to promote ethical behavior among their students (Bennis &
O'Toole, 2005; Murillo & Vallentin, 2016), in some cases because of the
inconsistency between the values of leadership taught and lived by the
educational institutions themselves (Tomkins & Nicholds, 2017).

It is also important to have in mind that market pressures make it very
difficult for companies to have concerns beyond their survival and adapta-
tion to the environment (Doane, 2005; Keller, 2007; Vogel, 2005). Many
studies indicate that even with the heightened state of ethical awareness,
practitioners still make decisions from a short-sighted, pragmatic, utilitar-
ian perspective, not always in accordance with ethical principles and values
(Premeaux & Mondy, 1993). In the same sense, ethics and Corporate
Social Responsibility policies are often understood as impositions on com-
panies, or *cosmetic* actions taken in the hope that they will result in long-
term economic benefits. These motivations for ethical behavior reflect a
kind of 'enlightened egoism' deviated from the true conception of moral
good, which some argue should be eminently altruistic (Franklin, 2008).

Therefore, the debate about the effectiveness of teaching Business Eth-
ics remains open without conclusive results (Bosco, Melchar, Beauvais,
& Desplaces, 2010; Sigurjonsson et al., 2015; Wiggins, 2011). A proof
that it is not a resolved issue is that some of the best researchers in the
field of ethical decision-making continue to make efforts to increase the
ability to transmit ethical values to students and management profession-
als (Eury & Treviño, 2019).

Fostered by the above-mentioned needs, the main objectives of this paper are: 1) to easily understand the ethical decision-making process; 2) to develop a wide perspective and scope for the analysis of ethical conflicts, away from models of behavior fundamentally focused on economic benefit; 3) to offer a conceptual framework and a guide for decision-making that do not deviate from the reality of business practice, and sufficiently rigorous and pedagogically useful, both for the teaching and the implementation of ethics in organizations.

This paper proceeds as follows: The first section explains the methodology used in order to carry out the qualitative empirical study in which this article roots, i.e., the Grounded Theory. The following section is devoted to the presentation and analysis of the results and discussion, comparing our results with some of the main previous research and related theoretical proposals. The last part presents the conclusions, highlighting the most important contributions and limitations of the present study.

The main outcome of this paper is the proposal of a conceptual framework to better understanding ethical conflicts, by providing a series of taxonomies, related to the most relevant parameters associated with the connected processes (conflict-formation, personal and contextual factors, consequences, learning lessons, solutions, etc.); and by formulating a group of questions to guide the process of reflection while solving an ethical conflict.

METHODOLOGY

This research starts from two assumptions: First, that the best way to study ethical behavior is from the perspective of the individual who lives the conflict and makes the decision. Second, that a good pedagogy in order to facilitate the teaching of ethics and to guide the decision-making process is to address –as a kind of algorithm and a *proxy* for practical wisdom– a list of questions to the people who must decide, so that they can increase their awareness about the details of the conflict and help them to find prudentially the best possible solution. In fact, as literature emphasizes individuals' awareness –of both moral issues and of the ethical dimensions of ordinary, technical and professional issues–, is an important first step in the deployment of the virtue of prudence to the ethical decision-making process (Butterfield, Treviño, & Weaver, 2000). Another aspect often pointed out is that personal values are one of the most im-

portant drivers for ethical behavior (Hemingway & Maclagan, 2004) and for implementing ethical measures in organizations (Schminke, Ambrose, & Neubaum, 2005). Other scholars point to the impact of the managers' personality, traits of self-monitoring and private self-consciousness in order to define ethical choices (Glover, Bumpus, Logan, & Ciesla, 1997). For this reason, this study is developed over the base of personal experiences of individuals dealing with ethical conflicts at work. In this sense, we must acknowledge that our study has been influenced by other decision-making frameworks formulated through questions or checklists (Blanchard & Peale, 1988; Courtney, Lovallo, & Clarke, 2013; Markkula Center for Applied Ethics, 2015; Project Management Institute, 2013).

It is also important to point out that, in order to avoid the use of models too utilitarian or exclusively economic-oriented, this study considers that it is more advantageous to set a kind of *positive* bias by choosing to work with experienced people who consider themselves concerned to be ethical in their professional activity. This premise has conditioned our choice of the sample and some of the questions used to obtain the data from which to articulate our reflections. The exact questions used in the interviews for data collection will be commented in the following section and are listed in the appendix. However, the research questions that underlie the entire process of conducting the study are:

1. What are the main ethical conflicts that occur in the business environment?
2. What are the main causes that determine people's behavior and influence their decision-making process when facing ethical conflicts?
3. What are the main types of decisions made in the face of ethical conflicts?
4. What are the main consequences derived from ethical conflicts?
5. What are the main solutions to resolve ethical conflicts?
6. What learning processes usually result from these conflicts?
7. As a result of the above questions and in order to promote the teaching and implementation of business ethics: What questions –as a guide– should a person ask oneself in order to make a more ethical decision when resolving a conflict?
8. What other personal/contextual characteristics or prior knowledge should be developed in people/organizations so that they will be better able to make ethical decisions and carry out those decisions successfully?

GROUNDED THEORY

To arrive at our theoretical framework, we develop a study based on an inductive, reasoning, aligned with the so-called Grounded Theory methodology. We have chosen this systematic approach because of its recognized value as a method of analysis for qualitative research in the social sciences, and especially for analyzing concepts and processes related to specific phenomena of human behavior, since it aims at building a theory from the information obtained from real situations (Corbin & Strauss, 1990; Strauss, Corbin, Denzin, & Lincoln, 1994). Likewise, it is considered an adequate methodology because it does not start from any previous theoretical conception (no concrete view of the human being, no ethical theory, no prejudice or predetermined philosophical line). Therefore, people from the business field can interpret the results without the need to have a previous philosophical, sociological and psychological background. Finally, it is a powerful methodology that also offers the possibility of reaching theoretical formulations of typological character, which can be pertinent to visualize with greater clarity the field of research.

According to the authors of the Grounded Theory -Glaser and Strauss-, this methodology goes hand-in-hand with data collection. The theory comes from conceptual generalizations emerging from the field data, and uses a set of methods to generate an inductive theory about a substantive area, which explains the variety of events or incidents observed in the data (Glaser & Strauss, 1967). It consists, therefore, of a qualitative-inductive analysis whose main objective is the comparison of concepts and hypotheses to discover a central category, which will facilitate the understanding of the phenomena and facts analyzed (Carrero, Soriano, & Trinidad, 2012).

The application of the Grounded Theory comprises the codification of the information, the elaboration of memos and the elucidation and writing of the formal theory that emerges from the data. The figure below summarizes the procedure followed for the application of the Grounded Theory in this study. In the subsequent sections, we will present with more detail some of the stages of the process:

As mentioned above, one of the difficulties in applying philosophical theories to ethical reflection in business is the possible separation between their proposals and the day-to-day reality of professionals. In order to avoid the same shortcoming, we have carried out an empirical study based on real conflicts narrated by the interviewees. The central problem investigated is the ethical conflict that arises in the business activity of and
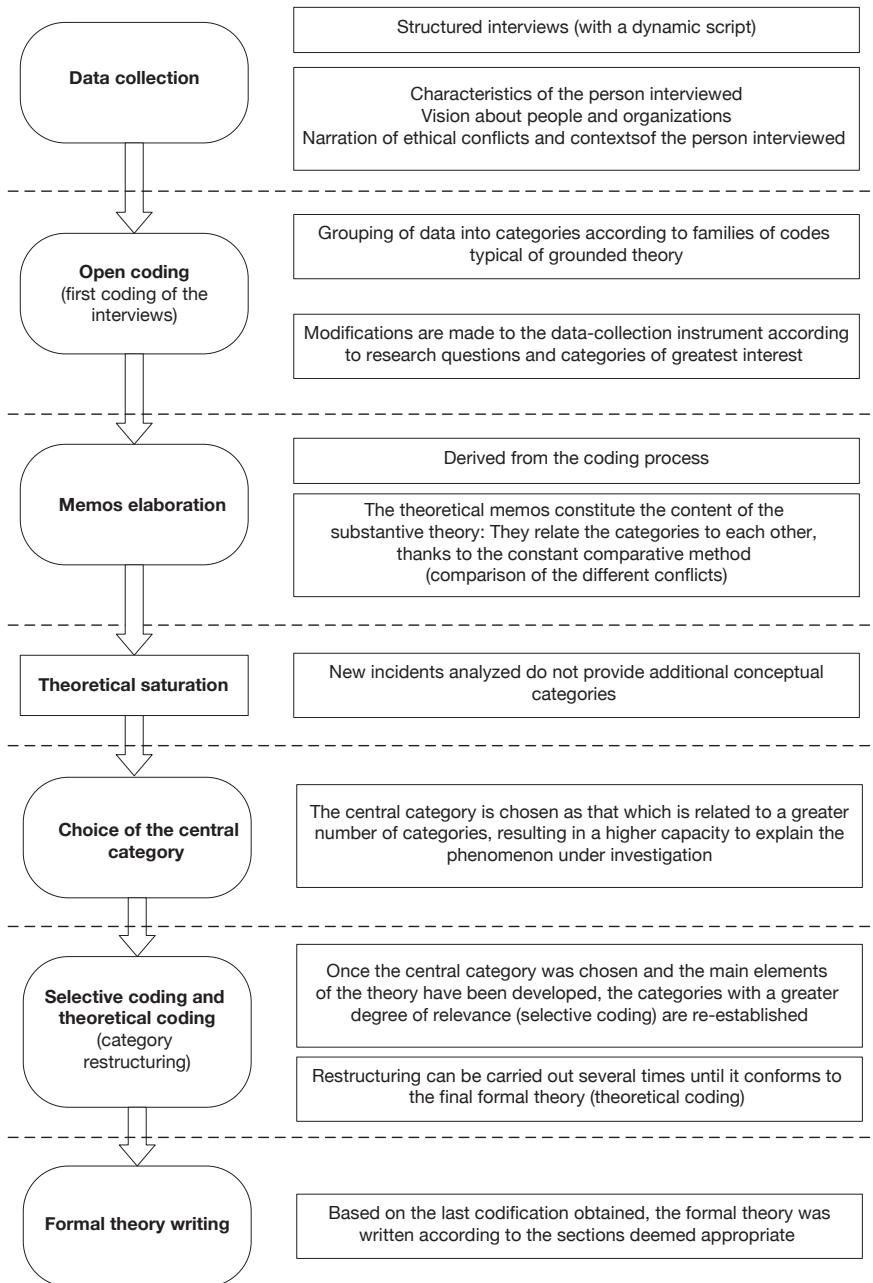
| Data collection | Structured interviews (with a dynamic script) |
| | Characteristics of the person interviewed
Vision about people and organizations
Narration of ethical conflicts and contextsof the person interviewed |

| Open coding
(first coding of the
interviews) | Grouping of data into categories according to families of codes
typical of grounded theory |
| | Modifications are made to the data-collection instrument according
to research questions and categories of greatest interest |

| Memos elaboration | Derived from the coding process |
| | The theoretical memos constitute the content of the
substantive theory: They relate the categories to each other,
thanks to the constant comparative method
(comparison of the different conflicts) |

| Theoretical saturation | New incidents analyzed do not provide additional conceptual
categories |

| Choice of the central
category | The central category is chosen as that which is related to a greater
number of categories, resulting in a higher capacity to explain the
phenomenon under investigation |

| Selective coding and
theoretical coding
(category
restructuring) | Once the central category was chosen and the main elements
of the theory have been developed, the categories with a greater
degree of relevance (selective coding) are re-established |
| | Restructuring can be carried out several times until it conforms to
the final formal theory (theoretical coding) |

| Formal theory writing | Based on the last codification obtained, the formal theory was
written according to the sections deemed appropriate |

Figure 1. Grounded Theory applying process used in this study.

its relationship with personal and contextual factors that influence the person's decision-making process.

Our research is aimed at creating a propitious framework to teach how to make *good* decisions, giving more importance to the aspects that can facilitate the implementation of preventive measures, with the added expectation that they can also be useful for teaching Business Ethics and for managing ethics in organizations.

The methodological line followed for this type of conceptual analysis is also inspired by authors that defend the validity and importance of taxonomies and offer guidelines for developing conceptual studies (Doty & Glick, 1994; MacInnis, 2011). It should be noted, however, that this is a novel methodology for this type of empirical analysis of decision-making processes.

QUALITY CRITERIA

The caliber of qualitative research methodologies is a subject of constant debate. Detractors of qualitative methodologies fundamentally criticize the possible subjectivity derived from the non-quantification of the parameters analyzed. However, the value of qualitative methods for social science research is increasingly accredited and endowed with rigor and systematization (Creswell, 2013; Hernández Sampieri, Fernández Collado, & Baptista Lucio, 2010).

In this sense, when Glaser and Strauss (1967) developed the Grounded Theory, they presented as quality criteria the concepts of *fit, work, relevance* and *modifiability*. Lomborg and Kirkevold (2003) argue that the main quality criterion of the Grounded Theory for research is 'fit'. The concept of 'fit' refers to the adjustment of formal theory with reality. Corbin and Strauss (1990) point out that a qualitative research method can only be evaluated if its canons and procedures are sufficiently explicit and if the application of the method faithfully conforms to the procedures established by it. Therefore, in order to ensure quality, we faithfully follow the steps of this methodology.

DATA COLLECTION

The data collection method used was semi-structured interviews with a sample of convenience. The characteristics of the sample are presented below:

Table 1. Description of interviewees

N°	Gender	Age	Country	Years of professional experience	Main sector of professional experience	Current position	Academic qualifications
1	Male	68	Spain	48	Human Resources Consulting	Retired	Psychologist / Master in Human Resources Management and Marketing / PhD in Philosophy
2	Male	64	Spain	44	Higher Education	University lecturer	Industrial Engineer / Master in Business Administration
3	Male	68	Brazil	43	Engineering	Project Manager	Electrical Engineer
4	Male	72	Spain	43	Industry	Managing Director	Economist / Master in Business Administration
5	Female	63	Brazil	35	Architecture	IT Tax Analyst	Architect / Master in IT management
6	Male	51	Spain	27	Business Consulting	Self-employed	Sociologist and Lawyer
7	Male	50	Spain	25	Telecommunications	CEO	Engineer in Electronics / Bachelor's Degree in Marketing / Executive Master in Business Administration / Certified Advisor in Corporate Governance
8	Male	48	Spain	20	Human Resouces	Project Manager	Bachelor and Master in Classical / Master in Business Administration

(Continued)

Table 1. Description of interviewees (*Continuation*)

Nº	Gender	Age	Country	Years of professional experience	Main sector of professional experience	Current position	Academic qualifications
9	Female	45	Spain	20	Finance	Self-employed	Economist / Master in Business Administration / Chartered Financial Analyst / Certified Coach
10	Male	45	Spain	18	Business Administration	Managing Director	Industrial Chemical Engineer / Master in Business Administration
11	Male	35	Spain	11	Finance	Portfolio Manager	Industrial Engineer / Master in Business Administration
12	Female	33	Spain	10	Energy Industry	Higher education lecturer	Industrial Engineer / Master in Energy Business / Master in Economics and Business Research
13	Female	36	Spain	10	Education	Secondary education lecturer	Forestry Engineer
14	Female	35	Brazil	10	International Trade	Area Manager Latam	Business Administration / Master in International Trade

The sample was a *positive biased* convenience selection of highly qualified professionals with experience in different sectors, as well as in positions of high responsibility, some of them later engaged in the training of business leaders.

With regard to the size of the sample, the criterion used has been that of *theoretical sampling*, proposed by the same creators of the Grounded Theory and used in many other qualitative research studies. The concept of theoretical sampling is based on the fact that the process of data analysis is carried out simultaneously with the collection of information, in such a way that before incorporating a new informant into the study, the emerging categories of the preceding data are analyzed (Glaser & Strauss, 1967). According to these authors, *theoretical saturation* occurs when the new answers do not contribute additional categories to reality. In other words, a new informant does not offer additional relevant data from the point of view of enriching the theory.

Corbin & Strauss (1990) emphasize that in the Grounded Theory it is more important to obtain the representativeness of concepts and not of people, and that the saturation of concepts is determined by the research questions that are formulated. If the objectives of the research are to cover a very extensive reality and an exhaustive theoretical description, then the sample may be broader. In the present study, we include only those elements perceived by the person who lives and share with us, as researchers, the ethical conflict; and that can be considered in the decision-making process to provide, in the end, some not too complex guidelines of practical wisdom.

It is important to note that, since this research is especially focused on the analysis of ethical conflicts, the sample is not so relevant from the point of view of the number of people interviewed (quantitative), but rather from the number of qualitative phenomena analyzed (Corbin & Strauss, 1990). In this sense, it is worth noting the fact that the interviews have allowed the analysis of 37 ethical conflicts, described in the most varied conditions with their respective causes and consequences.

During the data analysis process, by the time of the seventh interview, the theoretical categories had already reached saturation point. However, we considered that an extension of the sample could offer more real examples, useful for the writing of the theory and for future research.

Regarding the instrument for data collection, the format of the semi-structured interviews was a web form to which they anonymously replied in writing. In addition, nearly half of the informants also participated in

previous stages of the research, including face-to-face interviews and telling personal experiences of ethical conflicts in Business Ethics classes as guest speakers.

The final questionnaire that collects the interview questions has three parts. A first part to obtain demographic data of the sample, as described above. A second part with questions about their view of the human being in the company, and the definition and purpose of business organizations; these questions were designed to better understand the personality traits of the interviewees, some of their main values, as well as their opinions and previous knowledge about their conception of person and company. The third part is focused on the narration of ethical conflicts. The questions used in the second and the third part of the interview are available in the Appendix inserted at the end of this paper.

It is also important to stress that the questions were modified during the process (from one interview to another), as the Grounded Theory requires to modify the data collection instruments based on new theoretical findings obtained in previous data and in order to deepen those indications of reality that provide information of greater relevance. Despite the changes in the data collection instrument, from the beginning to the end of the research process, the vertical axis of the interviews has been the narration of ethical conflicts experienced by the respondents in the business environment.

The strategy followed in the script of the interview was the same one used for personally conducted interviews. One of the main aspects has been the increasing degree of difficulty and level of personal involvement in the presentation of the questions, moving towards questions more intimate, more unpleasant to answer, or requiring further reflection, etc., ending again with questions of a lighter content (Hermanowicz, 2002).

DATA CODIFICATION

For the data analysis process we use the *N-Vivo software*, which allows to codify the information and subsequently to make reliable qualitative reports, since the categories are equivalent to the so-called coding nodes. For the elaboration of memos we use *Evernote*, compatible with *N-Vivo* and whose information can be imported to generate new categories or to create thematic reports.

For the codification we use standard categories, such as those presented by Carrero et al. (2012), giving greater relevance to the families of categories called 'Six C' (*causes, contexts, consequences, contingencies, covariances* and *conditions*), which Glaser himself (1978) defines as 'the bread and butter' of the theoretical codes in Sociology. We identify the main processes and elaborate the theoretical memos simultaneously with the codification. The memos make explicit, above all, the most significant relationships between the observed concepts, the factors that explain the differences between each incident (ethical conflict) analyzed; and offer guidelines for possible changes in the data collection instrument, in order to better understand the phenomena to study. During this stage, many 'in vivo' codings (literal information provided by the interviewees) were used to facilitate imagery for the subsequent description of the theory (Carrero et al., 2012).

We then analyze the main processes -conflict formulation, decision-making, action and learning from the conflict- related to the phenomenon to decide the central category. Finally, we choose the 'decision-making' category because it has the most underlying categories related to and directly affecting it.

Once the theoretical saturation was reached, the so-called selective codification was carried out, which consists of regrouping the categories to offer greater clarity and relevance. During this process, all the interviews with the new categories were coded again with the N-Vivo program. This stage of coding underwent several stages of restructuring. It is a repetitive, iterative process that can be conducted many times, so that with each new coding process, the information obtained is closer to the formal theory that must be written. In the final stages of coding, the categories were regrouped to create taxonomies that reflect the main concepts observed and the relationships between them. The main results are depicted below.

RESULTS AND DISCUSSION

In this section, we will present the results in the form of a table in order to collect the information as succinctly as possible, and, at the same time, to highlight its taxonomic nature. After presenting the results -types of conflicts, personal and contextual factors, decisions, consequences, learning process, solutions-, we will briefly comment on their most relevant aspects by comparing and contrasting them with other studies present in the scientific literature of reference.

TYPES OF CONFLICTS

Regarding the types of conflicts offered by the interviewees, the following classification includes 37 conflicts and other unethical behaviors narrated by the participants when asked about behaviors, misconduct and work situations that affected their health. Table 2 lists these conflicts ordered according to the categories resulting from the coding process, and according to the expressions used by the interviewees.

In this section we will comment, above all, on the conflicts themselves and the factors that influence the formation of the conflict. Later, we will comment on the factors that affect decision-making, once the conflict is over.

Table 2. Ethical conflicts

Interpersonal conflicts	– Gossip, slander, false accusations – Verbal aggression, harassment, psychological abuse – Humiliation, provoking the error of others, disqualifying the work of others – Conflicts of opinion, internal competitiveness, lack of mutual help – Abuse of power, despotic attitude towards the weakest, to correct in front of other people, favoritism – Do not assume risks and responsibilities, do not monitor where something is being done wrongly, do not report or act on unethical conduct – Defending oneself with justifications and attacking others as a form of self-defense
Conflicts related to human resources management	– Unfair remuneration – Pressure for voluntary layoffs – Promotion of those who do not deserve it – Keep people in the company who do not deserve it – Recruitment by personal contacts – Unpaid overtime or lying about the number of hours worked – Work positions that are not clear or that do not correspond to the characteristics of the person – Forcing someone to engage in misconduct or lie on behalf of the company – Getting a promotion at the cost of not being loyal to someone

(Continued)

Table 2. Ethical conflicts *(Continuation)*

Conflicts related to quality/service standards	– Negligence – Incompetence
Conflict over misuse of goods	– Own goods (by professional competence or qualification): sign a work not performed by oneself; modify a report or professional opinion (lying) to minimize the consequences of its content – Third-party goods (of other persons, of the company): using material resources of the company for one's own benefit; using working time for personal matters; misuse of company instruments such as evaluation or hiring systems for illegitimate purposes; inter-departmental favors (bad management practices that are not supported by money); advance liquidation of financial assets on behalf of a client to keep the money; misuse of client information; appropriation of what is not yours (work, merits,...); tax deferral; environmental deterioration, etc.
Conflicts in commercial relations	– Bribes, hidden commissions, frauds, etc.
Conflicts over systemic contradictions	– Bureaucratic hurdles – Faults in evaluation systems – Lack of decision-making power – Political corruption – Reward unethical behavior

This study confirms the categorization of the individual ("bad apple"), the moral issue ("bad case"), and the organizational environment ("bad barrel") as antecedents of unethical choice (Kish-Gephart, Harrison, & Treviño, 2010).

However, we would like to point out that, as we can see in the table that lists the main types of conflicts, most situations are related to interpersonal conflicts. This fact has also been corroborated by other researches (Rahim et al., 1992). The type of interpersonal conflicts observed reveal the negative tendencies present in human beings (ambition, selfishness, pride, etc.) as well as their fears and miseries expressed through different defense mechanisms and justification attitudes.

Some of the interviewees also implied that ethical conflict is fundamentally produced by interpersonal relationships where the intentionality of the action is not clearly oriented towards the true personal good

(own and others') and the common good (shared with the organization and society in general). This same factor becomes visible in conflicts where goods (own or others') are misused, generally to the benefit of the party causing the conflict, and to the detriment of other persons or entities, as can be seen in table 2.

The analysis of the intentionality of the action -naturally influenced by the complex structure of moral values and the internal and external conditioning factors of people- as well as the capacity to equip oneself with resources -also internal and external- to face conflictive situations, have also a central role in the research into business ethics (Weber & Gillespie, 1998).

With regard to organizational systems and structures, the findings also indicate that Human Resources Management practices are essential to assure an ethical climate in organizations and to promote ethical behavior, as Guerci et al. (2015) state. The management of people in companies is a potential source of conflict if the systems of selection, remuneration, evaluation, career development and dismissal are not designed and applied in an ethical manner. Commercial relations are also influenced by many other external and internal factors, which require a clear explanation of what the company's policies should be regarding issues such as commissions, dealing with customers, suppliers and competition, among others. Some of these aspects will also be dealt with in the following sections.

Finally, it should be noted that many conflicts occur for reasons that are not under the control of the people who run the organizations. This is the case of crises or malfunctioning of systemic structures that affect the activity of companies.

PERSONAL AND CONTEXTUAL FACTORS

This section presents the factors influencing the decision-making process, separated into two large groups. The first group gathers those characteristics of the person, and the second one deals with characteristics of the context, external to the person, which can affect their decisions. In both groups, we can distinguish those characteristics and conditions that contribute to ethical behavior (favorable factors) from those that, rather, hamper ethical behavior (unfavorable factors) (Table 3).

Table 3. Factors influencing decision-making

Favorable factors regarding the person	– Attitude aspects – Human values – Professional values (related to the professional functions) – Fundamental principles – Leadership style – Willingness to generosity – Faith / self-confidence
Unfavorable factors regarding the person	– Lack of moral resources, defects or vices – Obsessions, self-imposed burdens and fears – Let oneself be guided by justifications for unethical action (psychological lies): "everyone does it"; "the ends justify the means"; "if I don't do it the others will"; "my responsibilities are not well paid"; "they offer it to me without my asking"; "it' s a lesser evil"; "it is not a big problem for others"; "no one will discover it"; "the line between the right and the wrong choice is not clear"; "it is to make better use of time and resources"
Favorable contextual factors	– Leadership: offer support, personal example, coherence, inspire trust – Organizational structure: codes of conduct, clear corporate values, effective control of unethical actions, internal pedagogical communication
Unfavorable contextual factors	– Circumstantial: lack of time for tasks, lack of time to make decisions, overwork – Leadership: lack of recognition of the work of others, bad instructions given, bad practices, risk of retaliation, lack of trust, ambiguities – Job characteristics: high moral hazard, tensions, high responsibility, expatriation, very hard work – Organizational context: bad practices, unethical culture, lack of definition of ethics, competitiveness between departments, bureaucratic and administrative barriers – Social context: corruption, market uncertainty, political instability

Looking at the factors that influence decision-making, the distinction between individual and contextual factors is a common form of categories grouping (Ford & Richardson, 1994; Kish-Gephart et al., 2010; Schwartz, 2016; Schwartz, 2017; Treviño, 1986; Treviño et al., 2006). Neverthe-

less, we emphasize the importance of these individual and contextual factors not only for the decision-making but also for the formation of the conflict itself. This is a simplified way of making clear that certain situations are conflictive for some people and not for others.

As for the possible distinction between rationalist and non-rationalist based models (Haidt, 2001; Rest, 1986; Tenbrunsel & Smith-Crowe, 2008), this study does not enter into the discussion on which factors are most relevant. The analysis of the data suggests that, to some people, reason has more influence in their behavior than emotion or intuition, or the other way round with other people.

All of the above highlights that it is not only the circumstances that determine the intensity of the conflict, but also the way in which each person assimilates them and relates them to his or her personality, tendencies, scales of values, etc. The decision will also be conditioned by all these factors, so that we cannot assert a generalized preponderance of reason over emotions, or external or internal factors as being more relevant for decision-making. It is therefore important to consider all these factors and constraints together and analyze each case according to the characteristics of the people affected.

Factors as the effect of culture in the ethical behavior (Vitell, Nwachukwu, & Barnes, 1993), issue-related factors (magnitude of consequences of the moral issue and issue framing in moral terms), and social context-related factors (competitive context and perceived social consensus that the issue is ethically problematic), are also present, supporting the hypothesis that moral awareness is influenced by contextual factors (Butterfield, Treviño, & Weaver, 2000).

Although it has not been explicitly mentioned, another factor that may have a significant influence on decision-making is the anticipation of the possible consequences of the acts resulting from the decision made. In other words, the decision is made out of *prudence*, understood in the narrow sense of caution or prevention of certain negative effects.

DECISIONS AND ACTIONS

The main decisions narrated in the experiences of the interviewees are presented below (Table 4); the classification has followed the criterion of the conflict-handling approach, which has turned out to be the most relevant one. The approaches found were: *Avoidance* (so as not to become

involved in the conflict); *defense of justice* (interest in resolving the conflict in order to defend the good); *minimizing the negative effects of the conflict*; and *seeking mediation*.

Generally, in the decision-making process, a distinction is made between decision and action, since, at first, reflection on the conflict takes place and then the action is carried out. In some cases, the action is not even carried out, but the decision-making process is restarted by some additional factor that had not been taken into consideration beforehand. However, since this study deals with situations that have already happened in fact, this differentiation is generally not made explicit in the information provided by our informants.

Table 4. Decisions and actions

Decisions of avoidance	– Avoid a certain responsibility – Leaving a job, a function or a task – Not to accept a particular proposal or offer
Defense of justice	– Determination to act ethically – Assume the consequences of ethical action – Maintain a criterion with a sense of responsibility – Inquire into the truth of the facts
Minimize the consequences of conflict	– Corrective actions – Learning and control
Decisions with the help of mediators	– Appealing to the competent authority – Look for people with a strategic interest in the solution – Ask for advice

Regarding the decision-making process itself, a few authors argue that the process comprises different stages (Rest, 1986; Treviño, 1986; Weber & Gillespie, 1998). For instance, Rest (1986) defines four stages of the decision-making process: Awareness, judgment, intention and action/behavior. However, our model suggests only two stages: Decision and action. The reason could be that the interviewees have not given much attention to the different stages, assimilating judgment, intention and action; or perhaps, that ethical awareness about the moral dimension of the proposed scenarios has been taken for granted.

Furthermore, this study provides some common patterns that can be detected in the literature, such as the importance of mediation, the conflict avoidance and the consideration of the resources and conditioning factors

of the person for decision-making (Ramsbotham, Miall, & Woodhouse, 2011; Wilmot & Hocker, 2018).

CONSEQUENCES

We observe two types of consequences: Those derived from the formulation of the conflict and those resulting from the decisions made. The former has repercussions on the state of mind of those who suffer them, even affecting their health. The latter can have positive and negative effects, for both, ethical and unethical decisions respectively. The consequences foreseen are generally mental forecasts made by the people involved in the conflict that may or may not occur as a result of the process (but that always influences the decision-making process). This involves imagining possible benefits or harm that a behavior may entail, for the own agent or for third parties. The Table 5 reflects both, the actual and anticipated consequences.

Table 5. Consequences

Consequences of conflict formulation	– Repercussions on people's state of mind: stress, imbalance, nervousness, being on the defensive, etc. – Harmful effects on health: depression, high blood pressure...
Consequences of ethical decisions	– Positive: prestige, reputation, balance, peace, good atmosphere – Negative: worse pay, unpleasantness between colleagues, problems with bosses
Consequences of unethical decisions	– Harmful effects on people – Voluntary leaving of valuable persons – Damage to the company's reputation – Negative impact on the economy and markets

Although some normative ethical theories -especially consequentialism- usually analyze the consequences to determine whether a behavior is ethical or not, this factor is usually not explicit in descriptive models. This may be a strength of the present model since the foresight of the consequences of actions may be easily recognizable in the personal experience of professionals when making decisions. It is interesting to note that some of the interviewees have opted for ethical behavior, facing

consequences as the risk of losing one's job, fame or other valuable assets. This fact corroborates the intentional bias of the sample and reinforces the thesis of authors such as Hannah et al. (2011) who defend moral capacity as a factor that strongly contributes to ethical behavior.

LEARNING PROCESS

The learning section is of special interest as it aims to provide guidelines for teaching and implementing Business Ethics. The learning process favors the assimilation and explanation of those elements useful for ethical decision-making in future occasions. Below (Table 6) is a summary of the results and some reflections about other types of knowledges than can influence ethical behavior.

Table 6. Learning processes highlights

– Increase the awareness of one's own interests and beliefs that guide learning processes
– Increase the awareness of one's own resources available when making a decision in favor of the good
– Know how to control one's feelings
– Don't act rashly
– Better understanding of contextual conditions
– Keep in mind that, in addition to making a decision, it is necessary to think well about the best way to carry it out in order to avoid misunderstandings and undesired consequences

It is interesting to note that some interviewees have recognized as an important learning the ability to control their own feelings (impulses, obsessions, strong desires or fears...) to better overcome conflict situations. This often requires time, perseverance and exercises of self-control. This leads to reflect about another key issue that is not always visible in decision-making models: Self-knowledge, understood as the virtues, willpower, skills, previous experiences, etc. to face a conflictive situation.

Another learning outcome is that having strong values helps to recognize and avoid harmful attitudes. For example, some of the lessons shared by the interviewees are signs of a desirable moral sensitivity to avoid conflicts, such as, for example, "do not judge people", "do not correct out of the right place and moment", "do not denounce unduly", "do not talk about the potential error of others", etc. It is also recognized that

continuous and persevering effort to gain the trust of others helps to solve many problems (Hosmer, 1995; Rosanas & Velilla, 2003).

In a more indirect way, we can say that the vision of professionals about the person and the organizations is also related to lessons learned, not as the result of a concrete conflict, but as a consequence of previous training and experiences. For this reason, we will include here some reflections on the questions related to this topic, mostly because of its potentially important for the teaching and implementation of Business Ethics.

The answers to the question about their view on the company reveal that most of the interviewees have a conception of the company as a community or group of people who must undertake a project or achieve certain common end. Only in some cases organization, company or institution are designated as the central concept.

Regarding the questions about business purposes, the importance of economic profit is quite present (not exclusively), although almost all interviewees take a further step towards a broader view of companies' goals. The economic goods are presented above all as means to guarantee the sustainability of the organization and to make viable the attainment of other objectives that transcend the interests of the shareholders. Some answers highlighted aims as the service to the common good, the well-being and satisfaction of the expectations of people internal and external to the organization, the centrality of the human team, the personal development and even the ethical regeneration of the society.

This way of looking at the company as a community of persons is coherent with the selection of the sample, as we have already stated, of managers concerned with ethical behavior. This shows a relationship between how the managers understands the purpose of a company and their concern for ethics. In this regard, it is interesting to highlight that the youngest interviewees give more importance to the economic side. This element may be due to many factors: A lack of experience, the training received, or simply as a reflection of the kind of values and society in which they are immersed. The sample seems to indicate, on the other hand, that the interviewees with more experience have forged their own view of the company based on their values, acquiring, through experience, resources that enable them to deal with ethical conflicts.

When asked about the expected behavior from companies, the people interviewed have the perception that the company expects them to do their best, to adhere to the common goals, to adapt to the culture of the

organization, to be well qualified to carry out their functions, to be oriented to the expected results, and to show signs of subordination. However, when focusing on the question of what behaviors they value most in people they have met in their work; ethical characteristics gain importance in their answers. According to the sample, the moral values of people and aspects such as relationship building, teamwork, integrity, humility, creativity, proactivity, sense of humor, wishful thinking, openness of mind and concern for others, are much more important than aspects as subordination and professional skills. In both cases, the orientation towards common goals and the sense of responsibility are very positively valued.

It could be deduced from this that, in the first case (of the expected behavior), it is intended that the persons fulfill their duties in the best possible way, being able to aspire even to excellence in undertaking their functions. While in the second case, those characteristics that surpass expectations -that depend on their generosity- are more valued. It can be said, therefore, that they mentioned more aspects related to what makes people really give their best.

In other words, we can say that, in the present study, interviewees distinguished the type of person who seeks the fulfillment of duty in business (deontological approach) from a person who gives his or her best from the perspective of generosity (closer to the Ethics of Virtue). This distinction confirm the results of previous studies that propose Virtue Ethics as a good theory to explain the experience of ethics in organizations from a proactive perspective (Chun, 2005; Ferrero & Sison, 2014; Koehn, 1995; MacIntyre, 1984; Solomon, 1992; Whetstone, 2001).

SOLUTIONS

Regarding the solutions to conflict situations, the proposed categorization groups refer to the areas of relationship of the person and the role assumed with respect to the other party involved in the conflict (Table 7). If the solution only depends on the person, it is indicated so. If the conflict is interpersonal or between the person and the organization, we distinguish three groups: Firstly, when the solution depends on the way of treating others; secondly, when the person has the conflict with the company as an institution or with someone who represents it (a manager, a boss or someone with decision-making power on the part

of the company); and thirdly, when the person, him or herself, is the leader or manager with responsibilities for others and for the organization itself.

Table 7. Solutions	
The person with oneself	– Have a clear intention to act ethically – Self-control, prudence, perseverance in the good – Distance yourself from work problems when you are at home – Analyze what resources we have in order to face the problem – Trust more in others and in God
The person in dealing with others	– Attitude of respect, transparency, tolerance... – Practice virtue – Know how to listen and be attentive to the needs of others – Reinforce positive behaviors of others – Lead by example – Apologize – Be truthful and cautious with comments
Between the person and the company or its representative	– Provide resources to fight for justice – Assess the magnitude of the action and its consequences – Seek mediation – Assess the possibility of abandoning a job or activity

The person as leader, manager or decision maker	– Preventive measures
	  • Training
	  • Organizational culture
	  • Teamwork
	  • Leadership style
	  • Business ethics instruments
	  • Review of systems and structures
	  • Control measures
	– Other criteria for action at the face of ethical conflicts
	  • Investigate the truth
	  • Put 'political will' in the solution
	  • Seek the collaboration of others involved
	  • Corrective measures

The opinions reflected on the experience of the professionals rein-forces the usefulness of Business Ethics instruments (codes of conduct and good governance, corporate creed, control mechanisms, etc.), highlight-ing the importance of the unconditional acceptance and support by their senior managers, transmitted to all personnel through training, and with corrective measures in the event of non-compliance.

It also seems clear the paramount importance of the leader to create an ethical climate within the company, something widely corroborated by the management literature on Leadership and Business Ethics (Abrhi-em, 2012; Grojean, Resick, Dickson, & Smith, 2004; Snowden & Boone, 2007; Thiel, Bagdasarov, Harkrider, Johnson, & Mumford, 2012).

Another relevant observation is that most of the solutions provided are of a preventive nature. In this sense, the importance of teaching Busi-ness Ethics is once again corroborated, both in academic environments and within companies.

It also seems highly relevant, due to the situations described by profes-sionals, the weight of the maelstrom of business dynamics itself, capable of suddenly generating unforeseen adverse situations, which, due to their importance, require urgent treatment and solutions. In order to facilitate a quick reaction, it seems necessary not only to reinforce the uncondi-tionality of the principles that guide personal and organizational actions, but also a greater ability to foresee unexpected situations, in order to es-tablish technical and ethical guidelines in advance.

In any case, a greater understanding of the person's structure and those mechanisms to develop resources that enable them to act ethically (solid moral principles, the exercise of virtues, courage, strong will, moral imagi-nation, creativity) seems to be highly relevant in order to continue advanc-ing in the search for solutions that are relevant to training and implement-ing Business Ethics. Anyway, this deeper knowledge of the human being must be accompanied by an honest and 'qualified' view about the company and the circumstances generated in the day-to-day business activity, applied to specific contexts (the market, the sector, the job position, etc.).

Regarding teaching Business Ethics, the data observed and the descrip-tions of facts in a structured way seem to support the relevance of training in Business Ethics as a means of resolving ethical conflicts. This training should be based on a clear explanation of the principles that should gov-ern business action (at a personal and organizational level), accompanied by the personal example of leaders and the appropriate structures to carry them out (Melé, 2009).

CONCEPTUAL FRAMEWORK

As a summary, we present the following conceptual framework (Figure 2) that expresses the decision-making process as well as the relationship between the decision and all the other categories analyzed. The categories presented in capital letters correspond to processes, while the others are conceptual ones.
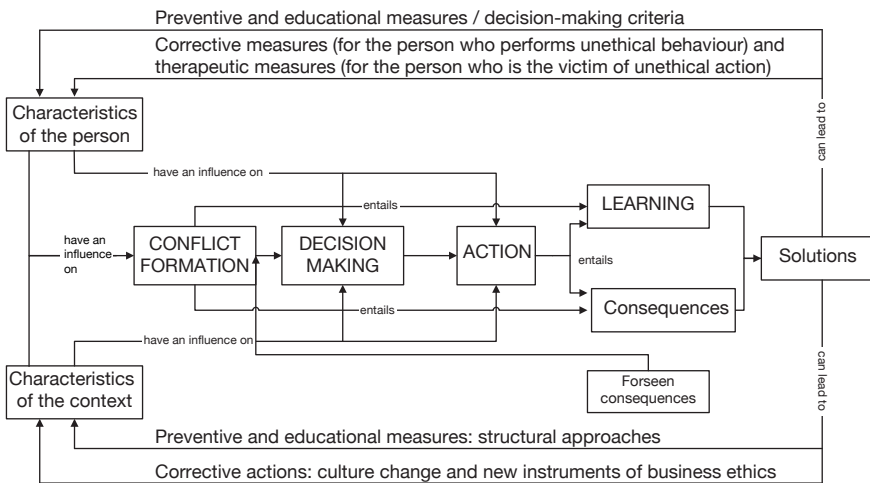

Figure 2. Ethical decision-making framework.

This study presents an explanation of the decision-making process consistent with some of the main conceptual frameworks existing in the academic literature, as discussed above in the explanation of each of the sections.

The scheme includes not only the decision-making process itself, but also the different mechanisms that can be applied for conflict resolution, either in a preventive manner or as a corrective measure from the individual or organizational perspective. Likewise, the taxonomies presented in the previous sections also contribute to the understanding of the scheme by providing some examples.

ETHICAL DECISION-MAKING GUIDE: A PROACTIVE APPROACH

In this section we propose a guide, a kind of ethical reasoning algorithm, consisting of questions that a person should ask oneself when attempting to resolve an ethical conflict, to promote the teaching and implementation of Business Ethics and good economic practices. This guide has been elaborated using in its formulation those aspects that, through the study, have been highlighted as most outstanding to facilitate ethical decision-making. This framework seeks to provide, therefore, a proactive approach for ethical concerned professionals.

Some of the main aspects that the guide aims to highlight are: The need to be aware of those factors that influence both the formulation of the conflict and the decision making process — including self-knowledge and concern for others; the importance of knowing well the context and the resources that the person has in order to be able to make the decision and take the subsequent action, also valuing the intervention of third parties; the study of the consequences; the effort to propose a solution from a generous and creative perspective; the added value of taking into account all the possible lessons learned throughout the process, both for the solution of the conflict and for future occasions.

Below we present the guide for decision making in the face of an ethical conflict:

The conflict
In the first place, do not be hasty and try to control your feelings. Let us try to find a good solution.
- What is going on? What is the real problem?
- Who are the main ones negatively affected by this situation? What do they want to get or keep?
- Who are the main beneficiaries of this situation? What do they want to get or keep?

The factors
- What personal factors are crucial in the formation of the conflict?
  - Any of your personality traits?
  - Any fear, self-imposed burden or obsession?
  - Any justification or psychological lie?
  - Any fundamental value or principle that is conditioning (positively or negatively) your behavior?
  - Can any of these things change now or on future occasions? Take note of it.

- What contextual factors are crucial in the formation of conflict?
  - Any issue related to the structure of the organization, any problem with leadership, asymmetry of power, clear injustice or any systemic contradiction?
  - Any circumstantial element that makes the process more complex (other sources of tension, parallel problems)?
  - Can any of these things change now or on future occasions? Take note of it.

The decision
- What is the decision that needs to be made? What exactly needs to be decided? Do you think it is really better to face this conflict or should you, rather, avoid it?
- What external elements must be taken into account to make this decision well (laws, codes, good practices, established channels for conflict resolution, etc.)?
- Is there a possible mediator who can help in the process of reflection and decision-making? What other resources do you have to be able to make a good decision (virtues, capacities, resources of others, help...)?
- What criteria, principles or values need to be considered (or defended) to make this decision right? Are they the right ones?

The consequences
- What are the main consequences that should be avoided with the decision made? Why is it so important to avoid these consequences? Does it have any relation to the criteria and values indicated in the previous question?
  - Which ones affect you as a decision-maker?
  - Which ones affect the others involved?
- To what extent are you willing to risk yourself in order to do the right thing? What are you willing to lose (assets, fame, power)?
- If you had to imagine a series of ideal positive consequences of the conflict in question (making the conflict an opportunity to generate something positive), how would these consequences be? What would it be necessary to do in order to achieve these results? Are they feasible, realistic? Do we have the means to try?

The solution
- What solution alternatives are highlighted as the best for resolving the conflict? Is there one that can be discarded? If necessary, make a list of pros and cons, attributing weights according to the criteria, principles and consequences to avoid or to achieve.
- If you see the problem from the perspective of generosity and creativity (abandoning the position of victim, increasing the willingness to sacrifice and the degree of trust in oneself, in God/transcendence and in others), do new alternative solutions emerge that had not yet been put forward?
- Is it possible to see clearly what is right? Do we know which alternative solution is best?

The action
- Is there anything (internal or external) that prevents you from carrying out this decision satisfactorily? Is it possible to remove these barriers? How? Is it possible to change them for future occasions?
- What help can you have to carry out this action well?
- If something has gone wrong when it comes to implementing the action, are you in time to redo the process or implement an alternative solution?

Learning process
- How do you feel after you have made this decision? If you do not feel calm, confident, even if it is a difficult decision, it may be necessary to start the process again.
- What have you learned from the conflict and the whole decision-making process?
- Regardless of the outcome of the action, is there anything that can be modified to avoid similar conflicts in the future?
- If you need to communicate something to someone to help resolve future conflicts better, do so.

In relation to the proposed guide for decision-making, we can find many points in common with other models (Blanchard & Peale, 1988; Markkula Center for Applied Ethics, 2015; Nash, 1981), such as: A pool of questions that lead to the identification of the problem, the analysis of alternatives, the definition of criteria, the search for aids, etc. However, we can emphasize that this guide is broader than others, because it tries to make explicit many more aspects -taken from the examples given by the interviewees- that sometimes go unnoticed in decision-making processes. One important difference with other guides is that this proposal induces to a more generous and creative behavior, which tries to encourage people to "get out of themselves" and look for solutions that go beyond the fulfillment of duty.

CONCLUSIONS

This study shows, according to the related literature, the complexity of the ethical decision-making process in business. It highlights, in a special way, the interpersonal nature of most conflicts; and the great influence of contexts, type of leadership and organizational structure.

Some elements that seem essential for good ethical decision-making are: (1) the right intention of the decision-maker -*good will*-; (2) maximum

awareness of oneself -*self-knowledge*- and the situation of ethical conflict -*keen insight*-; and (3) the development of practical wisdom -*prudence*- in determining the best course of action.

As for how to deal with conflict, there seem to be important differences in people regarding the greater influence of emotional or rational factors. In this sense, it is important to become aware of both dimensions of human perception and behavior in order to reach a better decision making.

With regard to the analysis of the consequences of decisions, we can observe that the prevention of negative consequences helps ethical action in two ways: It increases the awareness of the importance of the conflict, and it can serve as a guide for the way in which the decision taken is implemented, in order to avoid undesired effects.

To acquire this greater degree of awareness, it may be useful to use the conceptual framework offered by this study to better understand all the decision-making process with its related elements.

The learning achieved by people in the business environment, both from personal experience and from different types of ethical training received, seems to have also a positive influence on the acquisition of decision-making skills in the face of ethical conflicts. In this sense, we once again corroborate the importance of teaching business ethics, the human experience and the use of tools that encourage ethical behavior from a personal and organizational perspective.

In order to provide further tools for this purpose, this study provides a guide for decision-making that captures a number of good practices identified during the research process. One of the most innovative elements of this guide is how it induces greater creativity and generosity in decision-making and consequent action.

As a future line of research, we propose to carry out an empirical analysis with professionals who use the proposed conceptual framework and the decision-making guide to verify its usefulness in professional and teaching practices.

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APPENDIX - QUESTIONNAIRE QUESTIONS

The first part of the questionnaire was made up of questions to gather demographic information on the sample, as explained in the data collection section presented in the methodology.

The questions for the second part of the interview are set out below:

1. How would you define a company?
2. What is the ultimate purpose of business organizations?
3. What do you think (in your opinion) should really be its ultimate purpose?
4. What do you think is generally expected of a person as a member of a business organization?
5. What kind of people do you value most about being in your work?
6. What motivates you most at work?
7. Indicate some of your personality traits that can be easily perceived by others in your work environment.
8. Name some values that you think are important to defend in any area of your life. Mention only those of which you are most sensitive.
9. The questions of the third part of the interview are the following:
10. Narrate an ethical conflict that you experienced in the business environment. How did you act in this situation? With what motivation did you do so? If this situation happened again, would you do the same thing again?
11. Narrate a second ethical conflict that you experienced in the business environment. How did you act in the face of this second situation? With what motivation did you do so? If this situation happened again, would you do the same thing again?
12. Narrate a third ethical conflict that you experienced in the business environment. How did you act in the face of this third situation? With what motivation did you do so? If this situation happened again, would you do the same again?
13. Narrate a clearly 'unethical' behavior that you witnessed in your working life. Why do you think this person acted in this way?
14. Did any question about your job cause you to lose sleep or negatively affected your health? What happened? Why do you think it affected you so much? Could it have affected you less?

15. What situations (attitudes, behaviors, actions) did you see in your work that you have ended up considering 'normal' but that deep down you know are not?
16. Could these realities be different? On whom does it depend that they can change?
17. What has been your most creative idea to avoid behavior or action that goes against your ethical principles? What has been the result?

9

BEHAVIORAL VS. NEURAL METHODS IN THE TREATMENT OF ACUTELY COMATOSE PATIENTS[1]

Hyungrae Noh

Abstract: Behaviorally assessing residual consciousness of acutely comatose patients involves a high rate of false-negatives. That is, long-term behavioral assessment shows that 41% of vegetative state patients in fact have residual consciousness. Nonetheless, surrogates need to remove ventilation before the acute-phase passes away if they want to induce medico-legal death due to pragmatic factors, such as financial costs. So, surrogate decision-making regarding behaviorally nonresponsive acutely comatose patients involves a moral dilemma: should we ignore the chance that patients have residual consciousness for the sake of pragmatic factors? This paper examines whether neural methods can resolve the moral dilemma. Neural methods are used to assess residual consciousness of behaviorally nonresponsive postcomatose patients. For instance, by instructing a vegetative state patient to imagine wiggling all of her toes, consciousness is ascribed if brain activities are localized in the supplementary motor area. Since the most extensive application of neural methods has been in chronic population, it is unclear whether such methods can resolve the moral dilemma. I argue that neural methods also involve a high rate of false-negatives because current tasks of neural methods are structurally misguided. Given the argument, there is no significant difference between behavioral and neural methods regarding the moral dilemma.