

Biblical Scriptures Underlying Six Ethical Models Influencing Organizational Practices

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ABSTRACT. The recent frauds in organizations have been a point for reflection among researchers and practitioners regarding the lack of morality in certain decision making. We argue for a modification of decision making models that has been accepted in organizations with stronger links with ethics and morality. With this aim we propose a return to the base value of Christianity, supported by Bible scriptures, underlying six dominant ethical approaches that drive practices in organizations.

KEY WORDS: Bible, decision making, ethics

Introduction

Organization researchers and practitioners are demanding for a conceptual model that helps explain decision makers' different processing phases as well as influencing their ethical based choices (Brass and Skaggs, 1998; Jones, 1991; Kahn, 1990). A report by the American Institute of Certified Public Accountants (AICPA, 1994) and Organization for Economic Co operation and Development (OECD, 1997) concluded that companies should disclose relevant performance measures on key business processes. At the center of the storm is the core issue of organizations playing by their own self interested rules thereby resulting in debilitating ethical behavior (Aristole, 1984).

A *Throughput Model* is presented in this paper to depict financial and other forms of information

interacting with decision makers' processes at different phases of processing. The Throughput Model is a conceptualization of an individual's perception (problem framing and biases), information (available to the individual), judgment (analysis), and decision choice. Such a model is important in highlighting the influence of ethical behavior model dominant pathways to a decision. That is, there are several pathways to a decision, and the ethical position will strongly influence which pathway is taken. Further, we believe that perceptual biases and information selection are influenced by decision makers' philosophical ethical position. There are differences of opinion about how many phases and subroutines within phases there are and the order in which the phases occur (Hogarth, 1987; Simon, 1957). However, at least four dominant phases appear with some consistency in the literature. These are (a) Perception (**P**), (b) Information Gathering (**I**), (c) Analyzes of Information and Processing (i.e., judgment – **J**), and (d) Decision Choices (**D**).

Based on Figure 1, we can establish six general pathways:

$$\mathbf{P} \rightarrow \mathbf{D} \quad (1)$$

$$\mathbf{P} \rightarrow \mathbf{J} \rightarrow \mathbf{D} \quad (2)$$

$$\mathbf{I} \rightarrow \mathbf{J} \rightarrow \mathbf{D} \quad (3)$$

$$\mathbf{I} \rightarrow \mathbf{P} \rightarrow \mathbf{D} \quad (4)$$

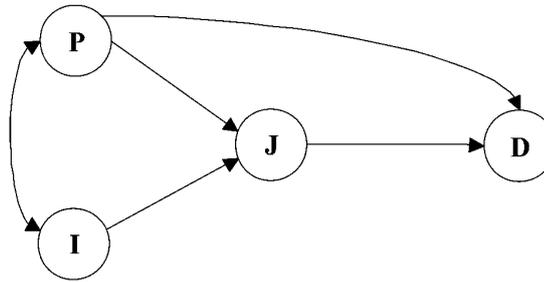
$$\mathbf{P} \rightarrow \mathbf{I} \rightarrow \mathbf{J} \rightarrow \mathbf{D} \quad (5)$$

$$\mathbf{I} \rightarrow \mathbf{P} \rightarrow \mathbf{J} \rightarrow \mathbf{D} \quad (6)$$

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Decision Makers' Processes Diagram



where *P* = perception, *I* = information, *J* = judgment, and *D* = decision choice.

Figure 1. Decision Makers' Processes Diagram. **P**, perception; **I**, information; **J**, judgment and **D**, decision choice.

Six ethical positions are presented in this paper as the drivers for these pathways in the model (Rodgers and Gago, 2001). These six ethical positions of ethical egoism, deontology, utilitarianism, relativism, virtue ethics, and ethics of care are traced to the bible (Bible, 2002) for clarity and support. That is, passages from the Bible help illustrate the importance and/or pitfalls of ethical positions on corporate behavior. As Weaver and Agle (2002) state individuals internalized religion. Their religious self identity influences their ethical behaviors.

This paper is organized by describing the *Throughput Model*, with supporting organization examples. Second, we link this model with six ethical positions with the *Throughput Model*. Third, we provide a nexus with ethics, organization and the throughput model. Finally, a summary of the benefits of our approach is discussed and follows Rodgers and Gago (2004) in Figure 2.

Theoretical model

The *Throughput Model* is useful in determining the steps and strategies that decision makers emphasize before they make a decision choice. Decision making is defined here as a multi phase, information processing function in which cognitive and social processes are used to generate a set of outcomes. These outcomes include cognitive states, including the framing of information, the accuracy, quality and quantity of beliefs and intentions; and behaviors, including effort and implementation actions. Deci

sion outcomes are assessed in terms of their consequences, effectiveness, efficiency, rationality, and equity (Simon, 1957). Causal schemas (Rodgers, 1991) are excellent examples of a causal modeling process. Individuals have very general rules for dealing with causality that are attached to particular kinds of causal relationships. Decision makers, for example, have a schema for reasoning about relationships that they take to involve a single determining cause. That is, those in which only a single cause can produce the effect. They also have a schema for reasoning about multiple cause, probabilistic relationships, namely, those in which many factors can produce the effect but the presence of any one of the factors does not hold that the effect will occur.

Without pathways that flow to decision choices, ethical positions in and of themselves will not produce any choices. Each of the ethical positions enable different ways of framing a problem, allowing certain types of information to be implemented, and how an analysis combines and utilizes perceptual framing and information before a decision is made. We argue that six dominant ethical positions are tied to each of the above pathways. The four phases of decision making will be discussed in relationship with our model in turn below.

First phase: perception

This first phase of processing (see Figure 1) involves the *framing* of the decision environment. This means perceiving deviations from accounting informational

Bible, Ethics and Accounting

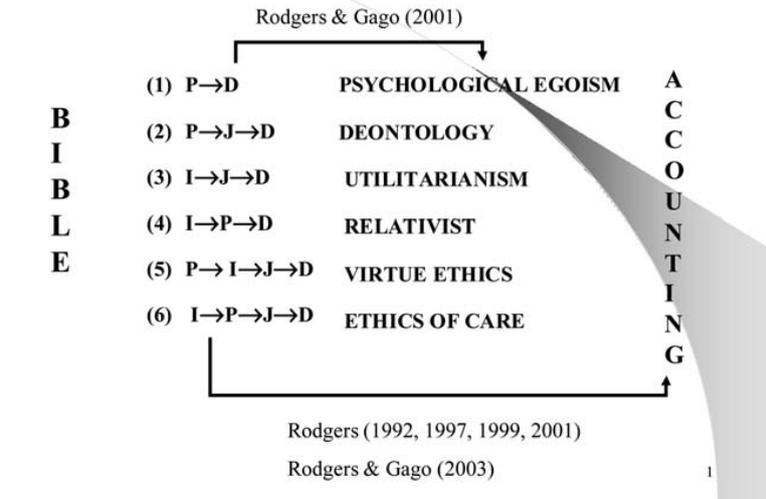


Figure 2. Bible, Ethics and Accounting.

sources in the decision environment. It also includes other internal and external informational factors that could affect how decision makers' area of responsibility. The double ended arrow connecting perception and information in Figure 1 represents this relationship. For example, the review of such items as marketing plans, financial accounting and statistical reports in monitoring associated with the internal operations should be highly interdependent with a decision makers' perception of responsibility. Also, the review of such informational items as government legislation, competitors' activities, market and industry indices, and economic trends is correlated to a decision maker's perception.

The double ended arrow connecting perception and information is key in pinpointing weaknesses or biases in subjective judgments and/or decisions. That is, much evidence suggests that an individual's reasoning process connecting perception and information relies on various cognitive shortcuts that often cause biases. Information processing limitations, complexity, and coherence are at least three reasons why this may happen (Kleindorfer et al., 1993). First, *information processing limitations* occur because most individuals have a difficult time dealing with a great deal of data. Next, *complexity* is due to the context in which the problem is presented and

the nature of the task. Finally, *coherence* germinates from an individual's reasoning process to understand phenomena in his/her environment (Rogers, 1997).

The interdependence of perception and information can be useful in recognizing individuals' heuristic or biases. That is, individuals want to provide a plausible set of arguments to justify what they are doing and want to be able to explain why they processed certain information or made certain decisions. An aspect of coherence is an individual trying to provide causal explanations where in fact they might not exist, or to make uncertain situations more certain through the use of heuristics (Kleindorfer et al., 1993).

Second phase: information

Working memory takes into account storage of financial statement information for later retrieval. It also includes the storage of partial results in complex sequential computations, such as ratio, cash flow, and trend analysis comprehension. The storage requirements at the processing level during comprehension are intuitively obvious. A user of financial statements must be able to retrieve some

representation of different parts of the financial statements to relate them to let's say, later on, the notes to the financial statements. Storage demands also occur at several other levels of processing. The user must also store the theme of the financial statements, the representation of the situation to which it refers, timing of the information, and the environmental context of the company.

Information in its presented form is highly depended upon the context in which it is used. For example, financial statements patterned under the watchful eyes of the Security Exchange Commission are much more detailed in scope compared with interim financial statements.

Third phase: judgment

An important aspect of the judgmental phase is the postulation of interacting knowledge structures, which is referred to as schemata. Rumelhart and Ortony (1977) advocated that schemata are data structures for representing the generic concepts stored in memory. They exist for generalized concepts underlying financial, economic, and management information used in decision makers' judgments.

Representations like schemata (Rumelhart, 1975; Rodgers, 1991) are useful structures for encoding knowledge in decision making tasks. Intuitively, these tasks seem to require mechanisms in which each aspect of the information in a decision making situation can act on other perceptual processing, simultaneously influencing judgmental processing.

In this phase, for example, accounting information is analyzed and weights are placed on key information items in order to compare alternatives or the criteria across the alternatives. This enables the decision maker, for example, during the fourth phase to make or to refuse an investment or loan. The decision maker employs investigatory and analytical precepts to diagnose the cause of the problem. Both deductive and inductive reasoning are required for effective diagnosis, and direct data gathering as shown by the direct arrow leading from information to judgment in Figure 1. This phase also includes the development of alternative solutions or courses of action. Decision makers can retrieve from their knowledge bases for ideas and suggestions; examine

concepts and pertinent accounting information; and employ ingenuity and creativity. The appraisal of alternatives may be based upon a single criterion or methodology, or a combination of objective criteria or methodologies such as compensatory or non compensatory weighting schemes (Rodgers, 1991).

Fourth phase: decision choice

The fourth phase encompasses the selection of the best alternative solution or course of action (see decision choice in Figure 1). During this phase, decision makers implement their abilities to ensure that a decision is carried out according to directions. Moreover, Yates (1990) proposed three types of decisions: these are choices, evaluations, and constructions. In a choice situation, a decision maker is confronted with a well defined set of alternatives, and the usual task is to choose one of them. For example, based on several different companies' earnings record, an investor can decide on which company to invest. Evaluations, on the other hand, represent indications of worth for an individual's alternatives. Credit rating agencies, such as Moody, can rank and classify companies' bonds and stocks according to its riskiness. Finally, constructions are decisions in which an individual tries to assemble the most satisfactory alternative possible. Certain mutual fund companies may construct its stock portfolio based upon companies' being environmentally friendly or not.

Six ethical positions tied to the throughput model

Many philosophies are complex in nature. A point of clarification regarding the interdependence between perception and information is that the pathway shown as $\mathbf{P} \rightarrow \mathbf{I}$ is a continuous forward and backward path (see Figure 1). Also, this pathway suggests that perception dominates information. Thus, when the path direction is $\mathbf{P} \rightarrow \mathbf{I}$, we suggest that \mathbf{P} dominates \mathbf{I} in an individual actions toward reaching a decision. When the direction of the arrow is reversed: $\mathbf{P} \leftarrow \mathbf{I}$ implies that \mathbf{I} dominates \mathbf{P} and an individual primary method of decision making is via information (Rodgers, 1997). Biblical scriptures

underline each ethical position in this section. However, in some cases the Biblical scriptures challenge or extend these positions. In this way, the ethical positions form a progressive pattern as depicted in Figure 2. The following represents an integration of the six prominent ethical approaches depicted in the *Throughput Model* six general pathways.

P → D

P → D represents *ethical egoism* and asserts that individuals ought to do what serve their self interest (Regis,1980; Pojman, 2002). This particular pathway de emphasizes information (**I**) that may modify one's position, and does not require an in depth analysis (**J**) of other people positions. Hence, the most direct pathway to one's desired (ethical egoism) decision is from P → D, since it bypasses any relevant information that may alter one's perspective or dismisses a more thoughtful analysis. Hobbes view (1660) claimed that human nature is characterized by selfishness and that human behavior is primarily driven by self interest. Philippians 2:3 call attention to this position by stating that: Let nothing be done through strife or vainglory; but in lowliness of mind let each esteem other better than themselves. This particular scripture refutes "ethical egoism" as a coveted position of navigating through life and emphasizing "self" over the

P → J → D

P → J → D depicts the *deontology viewpoint*, which emphasizes the rights of individuals and on the judgments associated with a particular decision process rather than on its choices. This particular pathway ignores additional information (**I**) in that the rules or laws are encoded in one's framing of the environment. Therefore, rules or laws are framed and applied and analyzed in a situation (**J**) before a decision is made (**D**). Kantian's view (1787, 2002) involves pure practical reason in the formulation of absolute moral rules, which obey the principles of reversibility and universality. Rawl's theory of justice (1971) deals with the just allocation of limited societal resources. Luke 19:8 provides an example of individual rights: And Zacchaeus stood, and said unto the Lord; Behold, Lord, the half of my goods

I give to the poor; and if I have taken any thing from any man by false accusation, I restore him fourfold. However, in Matthew 23:23, this pathway is necessary but not sufficient: Woe unto you, scribes and Pharisees, hypocrites! for ye pay tithe of mint and anise and cummin, and have omitted the weightier matters of the law, judgment, mercy, and faith: these ought ye to have done, and not to leave the other undone. This scripture suggests that the law or rules are important; however, other factors such as mercy and faith should be applied to certain situations.

I → J → D

I → J → D reflects the *utilitarian position* that is concerned with consequences, as well as the greatest good for the greatest number of people. Therefore, the available information (**I**) is typical, customary or has been agreed upon, then analyzed (**J**) before a decision is made (**D**). Adam Smith (1776) stated that every individual is continually exerting himself to find out the most advantageous employment for whatever capital he can command. It is his advantage, indeed, and not that of the society, which he has in view. But the study of his own advantage naturally, or rather necessarily, leads him to prefer that employment which is most advantage to the society. 1 Corinthians 6:12 states: All things are lawful unto me, but all things are not expedient: all things are lawful for me, but I will not be brought under the power of any. This scripture implies that there are times when certain acts that an individual takes that leads to the benefits of many (e.g., starting a war in order to take land away from others to benefit others) may not be virtuous ethical position.

I → P → D

I → P → D highlights the *relativist perspective*, which assumes that decision makers use themselves or the people around them as their basis for defining ethical standards. That is, this perspective allows individuals to change their moral beliefs based on circumstances. Hence, the information set (**I**) changes depending on the context (i.e., environment, climate, culture, etc.), then perceived (**P**) before a decision is made (**D**). In Chapter 18 of *The Prince*, Machiavelli (1513) argues that the

prince should know how to be deceitful when it suits his purpose.

2 Corinthians 4:2 states the following pertaining to relativism: But have renounced the hidden things of dishonesty, not walking in craftiness, nor handling the word of God deceitfully; but by manifestation of the truth commending ourselves to every man's conscience in the sight of God. This scripture admonishes ethical positions that change in order to suit or meet one's desires or goals.

$P \rightarrow I \rightarrow J \rightarrow D$

$P \rightarrow I \rightarrow J \rightarrow D$ under scores the *virtue ethics out look* which is the classical Hellenistic tradition represented by Aristotle (384 BC–322 BC), and Plato (427 BC–347 BC), whereby the cultivation of virtuous traits of character (outwardly) is viewed as morality primary function. This pathway begins with perceptual framing of the problem (**P**) influencing the type of information (**I**) that will be selected for analysis (**J**) en route to a decision. (**D**). Roman 12:17 adds, Recompense to no man evil for evil. Provide things honest in the sight of all men. However, Mathews 23:26 speaks not only of outwardly virtues but also inner virtue: Thou blind Pharisee, cleanse first that which is within the cup and platter that the outside of them may be clean also. Mathews 23:27 states: Woe unto you, scribes and Pharisees, hypocrites! for ye are like unto whited sepulchres, which indeed appear beautiful outward, but are within full of dead men's bones, and of all uncleanness. The aforementioned scriptures underscore the notion that an ethical position that is outwardly reasonable and satisfactory may not be sufficient. That is, outwardly appearances or public image does not replace an inward predisposition that is deficient (i.e., envious, jealous, hateful, etc.)

$I \rightarrow P \rightarrow J \rightarrow D$

$I \rightarrow P \rightarrow J \rightarrow D$ represents the *ethics of care philosophy* which focuses on a set of character traits that are deeply valued in close personal relationships, such as sympathy, compassion, fidelity, love, friendship, and the like. The information set (**I**) influences how individuals' develop their perceptual frame (**P**) before analyzing the problem (**J**) en route to a decision (**D**). For example, John 13:34

states: A new commandment I give unto you, That ye love one another; as I have loved you, that ye also love one another. Finally, Luke 6:31 adds: And as ye would that men should do to you, do ye also to them likewise. These scriptures accentuate individuals' good character traits (e.g., compassion, fidelity, friendship, etc.). In other words, to set forth a harmonious and stakeholders' presence, individuals strive to execute those traits supporting behavior that will not cause harm to others.

These six pathways are viewed as the most dominant and influential for decision making dominated by particular moral perspectives, for example in decision making related to accounting (Table I). Other pathways in the *Throughput Model* also contribute to the above philosophical positions. Our argument, however, is that the corresponding pathway to each particular philosophical view is the most dominant (Rodgers and Gago, 2001).

Biblical scriptures underlying throughput model

In statement (1) $P \rightarrow D$ implies that all information from **I** is disregarded and decision is made without any judgment. Lipshitz and Strauss (1997) advocated that there are three basic issues surrounding data sources, namely those reflecting incomplete information, inadequate understanding, and undifferentiated alternatives. These basic issues may downplay an individual use of information during the first stage of processing. This theory is a subset of the Teleological theories of ethics, sometimes called consequentialist theories. These theories hold that the moral worth of an action or practice is determined solely by the consequences of the action or practice.

However, the misuse of accounting rules (i.e., greed) may justify egoist decisions in the business world. Such egoist decisions may boarder along illegality and the fraud, thus violating a main purpose of accounting: to show "the fair view" of a company. Figure 2 assumes that the decision maker choice is driven by his/her predispositions or framing of the problem. Problems arise placing low weights on information, and relying primarily on the

perception phase, for example Mathew 6: 19–21 states: [19] Lay not up for yourselves treasures upon earth, where moth and rust doth corrupt, and where thieves break through and steal: [20] But lay up for yourselves treasures in heaven, where neither moth nor rust doth corrupt, and where thieves do not break through nor steal: [21] For where your treasure is, there will your heart be also. These passages highlight the notion that ethical egoism can lead to outwardly immoral and corrupt behavior towards others.

According to The Nelson Study Bible (1997) this passage does not mean that it is sinful to have such assets as insurance, retirement plans and savings accounts since parents are to save for their children (p. 1586). Further, Roman 12:3 warns of the dangers of ethical egoism by emphasizing: For I say, through the grace given unto me, to every man that is among you, not to think of himself more highly than he

ought to think; but to think soberly, according as God hath dealt to every man the measure of faith. Moreover, Proverb 22:16 states: He that oppreseth the poor to increase his riches, and he that giveth to the rich, shall surely come to want.

$\mathbf{P} \rightarrow \mathbf{J} \rightarrow \mathbf{D}$ depicts the *deontology viewpoint* that emphasizes the rights of individuals in their business applications. This viewpoint examines the judgmental effects on decision choices. An individual forms a perception without the use of any information, weighs the possible outcomes before making any judgment and then concludes with a decision. A basic premise to this viewpoint is that equal respect must be given to all individuals. Therefore, the judgment stage implement decision rules that help guide individuals to a decision. Apart from egotists and utilitarians, deontologists advocate that there are certain things that we should not engage in, even to maximize utility. Deontologists also regard the nat

TABLE I
Examples of relevance in accounting

Ethical views	Philosophers	Bible references	Relevance to accounting
<i>Ethical egoism</i>	Hobbes (1660)	Philippians 2 [3]	<i>Greed</i> (i.e. Enron): Maximizing of stock prices, earnings manipulation
<i>Deontology</i>	Kant (1787, 2002), Rawls (1971, 1993)	Luke 19 [8], Mathew 23 [23]	<i>Rights</i> : Interpretation of rules: income smoothing; accounting rules changes)
<i>Utilitarianism</i>	Bentham (1789), Mill (1863); Smith (1776)	1 Corinthians 6 [12]	<i>Impact: Benefiting society.</i> Consolidation principles/rules
<i>Relativism</i>	Machiavelli (1513)	2 Corinthians 4 [2]	<i>Double standards:</i> Accounting impact: Off Balance sheet financing, transfer pricing manipulation of expenses/income due to a country tax policy
<i>Virtue ethics</i>	Aristotle (427 BC 347 BC), Plato (427 BC 347 BC)	Roman 12 [17], Mathews 23 [26]	<i>Organizational image</i> (i.e. reputation): Appearance: packaging (image), presentation of accounting information (e.g., chairperson’s report)
<i>Ethics of care</i>	United Nations (2002) Sullivan (1999)	John 13 [34], Luke 6 [31]	<i>Stakeholders’ approach:</i> Reporting on environment, pension, ethical codes, community, etc.

ure of moral principles as permanent and stable, and that compliance with these principles defines ethicalness. Further, they believe that individuals have certain absolute rights, which include: (1) Freedom of conscience, (2) freedom of consent, (3) freedom of privacy, (4) freedom of speech, and (5) due process (Cavanaugh et al., 1981).

God provides a set of rules for making judgments related to a moral decision making. The Lord rewards the behaviors according to His rules. For example, Roman 13:1 states: Let every soul be subject unto the higher powers. For there is no power but of God: the powers that be are ordained of God. Roman 13:2 states: Whosoever therefore resisteth the power, resisteth the ordinance of God: and they that resist shall receive to themselves damnation. These scriptures are very supportive of following rules and laws.

The rules for judging adequate decision making appear summarized in the Ten Commandments (The second book of Moses, 20). With the prohibition of stealing, the private property is recognized as something to respect (Moses, 19:18). This idea underlies the accounting principles. In an explicit way, the Bible provides concrete rules for rendering decisions with an economic impact. Money some times is seen as the fair way to solve a problem. For example, “If a man smite his servant, or his maid, with a rod, and he die under his hand; he shall be surely punished. Notwithstanding, if he continue a day or two, he shall not be punished: for he is his money” (The second book of Moses, 21:20–21).

However, according to 2 Corinthians 3:6, the law may not be enough: Who also hath made us able ministers of the New Testament; not of the letter, but of the spirit: for the letter killeth, but the spirit giveth life. The letter is a reference to the old covenant (i.e., the Ten Commandments written on stone). The letter kills because all break the law, and the penalty is death. The ministry of the Law is the ministry of death, whereas the ministry of the Spirit is the ministry of life (The Nelson Study Bible, 1997). These scriptures point out that other ethical positions should be emphasized when the deontology ethical position falls short of morality.

I → J → D pathway reflects the *utilitarian position*, which is similar to *ethical egoism* in that it is concerned with consequences, as well as the greatest good for the greatest number of people in their

business applications. Utilitarianism is generally traced to Jeremy Bentham (1789) who sought an objective basis for making value judgments that would provide a common and publicly acceptable norm for determining social policy and social legislation (Velasquez, 1998). This position is committed to the maximization of the good and the minimization of harm and evil. Further, this theory advocates that society should always produce the greatest possible balance of positive value or the minimum balance of disvalue for all individuals affected. Therefore, the utilitarian principle infers that quantities of benefits produced by an action can be measured and added and the quantities of harm can be measured and subtracted. That is, this will determine which action produces the greatest total benefits or the lowest total costs. Mill (1863) is associated with the new version of utilitarianism (i.e., rule utilitarianism) that accommodates the moral values of rights of duties. In this method, utility maximizing principle is not directly applied to the action itself, but is only applied to an abstract rule that is to govern moral judgments as follows:

1. An action is moral if it follows morally correct rules, and
2. A rule is considered morally correct if the net utility produced when everyone acts on that rule is greater than the net utility produced when everyone acts on any other alternative rule.

The Bible provides examples of resources benefiting the community. For example, Ephesians 6 states: Knowing that whatsoever good thing any man doeth, the same shall he receive of the Lord, whether he be bond or free. Accounting has developed techniques over the centuries for building a concept of “sufficient profit.” Most of the people consider that companies must not have profits in excess. Citizens generally expect that healthy companies should contribute to the community collective welfare. For example, Proverb 11:1 states: A false balance is abomination to the LORD: but a just weight is his delight. Dealing fairly with one another is an outgrowth of the command to love one’s neighbor as oneself (The Nelson Study Bible, 1997).

I → P → D highlights the *relativist perspective*, which assumes that decision makers use themselves or the people around them as their basis for defining ethical standards. They observe the actions of members of some relevant group and attempt to determine the group consensus on a given behavior. Relativism recognizes that people live in a society in which they have varied views and positions from which to justify decisions as right or wrong. Therefore, ethical relativists maintain that all ethical beliefs and values are relative to one own culture, feelings, or religion. For example, non disclosure of liability information (e.g., Off Balance Sheet financing) could deceive investors and creditors regarding the company's total debt. Galatians 2: 9–14 tells the following relativistic episode involving Peter:

[9] And when James, Cephas, and John, who seemed to be pillars, perceived the grace that was given unto me, they gave to me and Barnabas the right hands of fellowship; that we should go unto the heathen, and they unto the circumcision.

[10] Only they would that we should remember the poor; the same which I also was forward to do.

[11] But when Peter was come to Antioch, I withstood him to the face, because he was to be blamed.

[12] For before that certain came from James, he did eat with the Gentiles: but when they were come, he withdrew and separated himself, fearing them which were of the circumcision.

[13] And the other Jews dissembled likewise with him; insomuch that Barnabas also was carried away with their dissimulation.

[14] But when I saw that they walked not up rightly according to the truth of the gospel, I said unto Peter before them all, If thou, being a Jew, livest after the manner of Gentiles, and not as do the Jews, why compellest thou the Gentiles to live as do the Jews?

Paul confronted Peter since he refused eating with the Gentiles and the gospel was for them as well. Peter's behavior was contradictory and hypocritical. Therefore, given Peter's immense influence, Paul had very little choice but to point out the hypocrisy

(or relativistic behavior) directly (The Nelson Study Bible, 1997).

P → I → J → D under scores the *virtue ethics outlook*, which views character as part of an individual, similar to language or tradition. The virtue ethics outlook not only assumes a disposition to act fairly but also a morally appropriate desire to do so. For example, a company may spend millions of advertising dollars on presenting a positive self image, although it may provide very little community service. 2 Corinthians 8:21 adds: Providing for honest things, not only in the sight of the Lord, but also in the sight of men. The virtue ethics pathway implies that an individual/company's perceptions or framing of the problem will influence the selection and type of information to be employed in judgment. 2 Timothy 3:1 5 indicates problems can occur when individuals are only concerned about their outwardly appearance, and not much attention paid to the inner self: [1] This know also, that in the last days perilous times shall come. [2] For men shall be lovers of their own selves, covetous, boasters, proud, blasphemers, disobedient to parents, unthankful, unholy, [3] Without natural affection, trucebreakers, false accusers, incontinent, fierce, despisers of those that are good, [4] Traitors, heady, highminded, lovers of pleasures more than lovers of God; [5] Having a form of godliness, but denying the power thereof: from such turn away. That is, as time progresses, people would begin to participate in religious activities that are empty. Their actions would have nothing to do with a true relation with God (The Nelson Study Bible, 1997). Lastly, displaying an image that may belie inner actions can be viewed as reprehensible.

I → P → J → D represents the *ethics of care philosophy* which focuses on a set of character traits that are deeply valued in close personal relationships, such as sympathy, compassion, fidelity, love, friendship, and the like. This position represents the last possible fragmented way for individuals' cognitive processes. In this sequence, a person studies the given information, frames the problem, and then proceeds to analyze the problem before rendering a decision. Proverb 20:11 adds: Even a child is known by his doings, whether his work be pure, and whether it be right. This scripture emphasizes that individuals' actions are a reflection of their decision

making processes along with a particular ethical position. If their actions are not harmful to others, then their work can be viewed as positive and helpful towards others.

The $I \rightarrow P \rightarrow J \rightarrow D$ stakeholder perspective can be viewed as a response to the existence of entities that are legitimately interested in the behavior of a company (Berman et al., 1999; Donaldson, 1999; Donaldson and Preston, 1995; Gray et al., 1996; Moneva and Llena, 2000). Roman 13:8–10 states: Owe no man any thing, but to love one another: for he that loveth another hath fulfilled the law. [9] For this, Thou shalt not commit adultery, Thou shalt not kill, Thou shalt not steal, Thou shalt not bear false witness, Thou shalt not covet; and if there be any other commandment, it is briefly comprehended in this saying, namely, Thou shalt love thy neighbour as thyself. [10] Love worketh no ill to his neighbour: therefore love is the fulfilling of the law.

If we attempt to live by the law, we quickly discover that we are breaking the law. Therefore, when we act in accordance with God's love, without being under the law, we fulfill it (Nelson Study Bible, 1997). Ethics of care philosophy may also help with the recent trust problems due to questionable leadership in the capital markets. For example, Daniel 6:1–4 highlights the following [1] It pleased Darius to set over the kingdom an hundred and twenty princes, which should be over the whole kingdom; [2] And over these three presidents; of whom Daniel was first: that the princes might give accounts unto them, and the king should have no damage. [3] Then this Daniel was preferred above the presidents and princes, because an excellent spirit was in him; and the king thought to set him over the whole realm. [4] Then the presidents and princes sought to find occasion against Daniel concerning the kingdom; but they could find none occasion nor fault; forasmuch as he was faithful, neither was there any error or fault found in him. These passages provide a stakeholders' view, which spells out that one should check with others before taking action. This reasonable course of action can prevent a great deal of suffering, misinterpretations and loss of trust when an individual queries others about their positions.

Conclusion

We suggest that modeling ethical positions explained by biblical scriptures can address fraudulent activity in organizations. Further, the Throughput Model may aid organization researchers and practitioners regarding the lack of morality in certain organization decision making. We suggest a modification of decision making models that has been accepted in the organization with stronger links with ethics and morality. This paper introduced such a decision making model that connected six dominant ethical positions to biblical scriptures. The modeling of six ethical positions assists in understanding how accounting information can be influenced, altered, and modified to fit one's moral beliefs. Tracing accounting behavior to ethical positions can provide an early warning system to regulators, investors, creditors, etc. regarding management motivation of reporting financial information. Further, biblical scriptures provide a reliable source in guiding companies through a sea of tortuous waves blinding their senses to moral acts. Modeling biblical scriptures supporting ethical positions in a single model may provide future directions in researching organizations' reporting behavior.

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