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SPIRITUAL SCRIPTURES IMPACT ON SIX ETHICAL MODELS INFLUENCING ORGANIZATIONAL PRACTICES

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Abstract

Moral issues greet the business community constantly, confronting us with problems on handling accounting rules that can determine a company's future. We are bombarded with news regarding fraudulent activities in companies that mishandled accounting rules leading to undermining the confidence of customers, employees, suppliers, shareholders and the community. Dealing with ethical issues is often perplexing and without the benefits of a decision making model underlined by ethical positions we may be apt to repeat our old ways. Further, value and belief systems are often times absent and not connected to a decision making model in a useful manner. We argue for a modification of decision-making models that has been accepted in companies with stronger links with ethics and morality. With this aim we propose a return to the base values of Buddhism, Christianity, Hinduism, Judaism, and Islam by scriptures, underlying six dominant ethical approaches that drive practices in organizations.

Keywords: Decision-making, ethics, religion

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Now, with recent revelations of quite a few companies' fraudulent activities, it has become obvious there was an appalling amount going on beneath the surface. Corporate governance and ethical decision making has quickly become a number one topic in management circles around the world. A *Throughput Model* (Rodgers, 1997) is proposed in this paper to help explain decision makers' different processing phases as well as influencing their ethical based choices. The Throughput Model depicts an individual's perception (problem framing and biases), information (available to the individual), judgment (analysis), and decision choice. This modeling approach is instrumental in stressing the influence of ethical behavior in the model dominant pathways to a decision (Brass, Butterfield, & Skaggs, 1998; Donaldson, 2003; Jones, 1991; Kahn, 1990). For each pathway to a decision, an ethical position will strongly influence which pathway is taken. The four dominant concepts in the model are: (1) Perception (*P*), (2) Information Gathering (*I*), (3) Analyzes of Information and Processing (i.e., judgment - *J*), and (4) Decision Choices (*D*) (Hogarth, 1987; Simon, 1957).

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

$$P \rightarrow D \qquad\qquad (1)$$

$$P \rightarrow J \rightarrow D \qquad\qquad (2)$$

$$I \rightarrow P \rightarrow D \qquad\qquad (3)$$

$$I \rightarrow J \rightarrow D \qquad\qquad (4)$$

$$P \rightarrow I \rightarrow J \rightarrow D \qquad\qquad (5)$$

$$I \rightarrow P \rightarrow J \rightarrow D \qquad\qquad (6)$$

Six ethical positions are presented in this paper as the drivers for these pathways in the model (Rodgers & Gago, 2001, 2003, 2004, 2006). These six ethical positions of ethical egoism, deontology, utilitarianism, relativism, virtue ethics, and ethics of care are traced to scriptures from Buddhism, Christianity, Hinduism, Judaism, and Islam for clarity and support. That is, spiritual scriptures help illustrate the importance and/or pitfalls of ethical positions on corporate behavior (Rodgers & Gago, 2006). Weaver & Agle (2002) advocated that individuals internalized religion. That is, religious self-identity influences their ethical behaviors.

Although, the above-mentioned religions have various differences, we center on the aspects related to ethical decision making (refer to Ridenour [1984] for a more detailed examination of the similarities and differences among the religions). In short, Buddhism offered four main principles, which have come to be called the Four Noble Truths: (1) suffering universal, (2) the cause of suffering is craving (selfish desire), (3) the cure for suffering is to overcome ignorance and eliminate craving, and (4) suppress craving by following right: living, viewpoint, aspiration, speech, behavior, occupation, effort, mindfulness, and meditation (Berkwitz, 2001; Buddhist Churches of America, 1967). The backbone of Christianity is Christ. That is, who He is and what He did for us, mankind's sin nature, and the truth and reliability of the Bible—divine inspiration of Scripture (Bible, 2002). There are two core beliefs of Hinduism[1] (Yamamoto, 1998): reincarnation and karma. Reincarnation is the belief

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[1] Hinduism is not a religion under Western standards about what a religion should be. It consists of pluralist groups of monotheistic, dualistic, and polytheistic religions. Sweetman (2001) advocated that "In recent scholarship on Indian religions there has emerged a consensus on the inadequacy of the concept 'Hinduism'. 'Hinduism' is assumed by contemporary scholars to be a Western concept, one not found among

that the *atman*, an individual's eternal soul must continuously be recycled into the world in different bodies. Karma (action) relates to the law of cause and effect, or in other words ethical or unethical considerations. The history of the Jewish nation is contained in the Old Testament, which is the only Scriptures recognized by the Jewish people. Of specific significance is the Torah—the Law contained in the first five books of the Old Testament (Bible, 2002). Islam is a religion of self-reliance and self-effort. Followers put their salvation squarely on their own shoulders (or on kismet), attempting to do their best and hoping that Allah might have mercy on them (Qur'an, 1413).

Insert Figure 1 about here

This paper is organized by describing the *Throughput Model*, with supporting organizational examples. Second, we link this model with six ethical positions with the Throughput Model. Third, we provide a nexus with ethics, spiritual scriptures and the Throughput Model. Finally, a summary of the benefits of our approach on organizations is discussed.

THEORETICAL MODEL

The *Throughput Model* is helpful in uncovering pathways that individuals use before arriving at a decision. The *Throughput Model* is useful in determining the steps and strategies that decision makers emphasize before they make a decision choice.

those who are supposed to adhere to the religion it designates, which religion in fact does not exist, or at least did not exist prior to its invention by European scholars."

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The six dominant pathways that influence decisions are buffered by ethical positions. Each of the ethical positions provides alternative ways of categorizing and classifying a problem, thereby allowing certain types of information to be analyzed and implemented. The four major concepts of perception, information, judgment and decision choice in the Throughput Model are discussed next.

First Concept: Perception

This first processing stage (see Figure 1) involves the ***categorization and classification*** (or framing) of the decision environment. This means relying on training, education, and experience and heuristic deviations to the decision environment. The double-ended arrow in Figure 1 represents the interdependency between perception and information. Further, the coherence between perception and information is paramount in pinpointing heuristics or biases resulting in subjective judgments and/or decisions. That is, previous research (Rodgers 1991) suggests that a decision maker's lack of coherence between perception and information produces various cognitive shortcuts (i.e., heuristics) that may result in efficiencies or biases in the decsion making process.. Information-processing limitations, complexity, and lack of discernment are at least three reasons why this may happen (Kleindorfer, Kunreuther & Schoemaker, 1993). First, *information-processing limitations* occur since decision makers may be confronted with information overload. Second, *complexity* may occur as a result of how the problem is presented and the nature of the task. Third, a *lack of discernment* how to use the information may occur (Rodgers, 1997).

Second Concept: Information

Individuals and organizations rely upon financial and non-financial information sources. Financial information pertains to the liquidity, profitability and risk features of an operation or company. Non-financial information can be grouped as economic and managerial information. Economic information relates to events outside the control of management. These events generally include changes in government policies, purchasing habits of customers, union contracts, emerging technologies, etc. Management information deals with how management and their assistants are fulfilling the company's overall objectives and goals. For example, performance rewards covers appropriate objectives to monitor both organizational and employee performance, and how to put systems in place to provide the information to monitor these objectives. Without reliable and relevant information, however, it is inappropriate to have objectives without some way of checking whether they have been achieved. Relevant and reliable information need to be in place in order to determine whether the objectives have, or have not, been met.

Information in its presented form is highly depended upon the context in which it is used. For example, audited financial statements requires much more detail in order to be reported to investors and creditors than for information used in planning and controlling the operations for managers.

Third Concept: Judgment

A significant element of the judgment concept is the application of knowledge structures, which is referred to as schemata. Rumelhart & Ortony (1977) advocated that schemata are generalized concepts underlying what is stored in memory. This stage is where information is analyzed and weighted in order to compare alternatives

or the criteria across the alternatives. The decision maker employs explorative and exploitative precepts to assess the cause of the problem. Deductive as well as inductive reasoning are required for effective assessment, and direct information gathering as portrayed by the direct arrow leading from information to judgment in Figure 1. The judgment concept also includes the development of alternative explanations or courses of action. Decision makers can retrieve from their knowledge structures ideas and suggestions; examine concepts and essential information while employing their capability and creativity. The evaluation of alternatives may be based upon a single principle, methodology, or an aggregation of objective criteria or methodologies such as compensatory or non compensatory weighting schemes (Rodgers, 1991).

Fourth Concept: Decision Choice

The fourth concept includes the selection of the best alternative solution or course of action (see decision choice in Figure 1). During this stage, decision makers execute their abilities to ensure that a decision is carried out according to plans. Moreover, Yates (1990) suggested three types of decisions: choices, evaluations, and constructions. A choice scenario is where an individual is faced with a well-defined set of alternatives, and the typical task is to choose one of them. For example, based on several different organizations' profit record, an investment analyst can decide on which company to include in a portfolio. Next, evaluations indicate value of decision makers' alternatives. An Art Dealer values and ranks paintings based on a set of criteria. Finally, constructions are choices whereby a decision maker attempts to put together the most satisfactory alternative possible. A company may purchase inventory based on suppliers' record of being environmentally friendly.

SIX ETHICAL POSITIONS TIED TO THE THROUGHPUT MODEL

It is important to realize that everyone has a particular ethical viewpoint whether or not an individual can recognize or explicitly state it. Further, even though one may not think about his or her ethical viewpoint when making decisions, it influences thoughts, feelings and actions (Rodgers & Gago, 2001). There are many ethical philosophies, which are complex in nature. This paper refers to scriptures from Buddhism, Christianity, Hinduism, Judaism, and Islam that relate to ethical positions. The following represents an integration of the six prominent ethical approaches depicted in the *Throughput Model* six general pathways.

P→D

This pathway represents an *ethical egoism position*, which dictates that decision makers should do what is best for them (Regis, 1980; Pojman, 2002). Hobbes' view (1660) claimed that human nature is depicted by selfishness and that human behavior is primarily driven by self-interest.

P→J→D

This particular pathway depicts the *deontology position* that asserts the rights of individuals and on the judgments connected with a certain pathway rather than on its choices. Kantian's view (1787, 2002) connotes practical reasoning in forming absolute moral rules, which follows the principles of reversibility and universality. Rawl's theory of justice (1971) is related to the just allocation of limited societal resources.

I→J→D

This pathway represents the *utilitarian position* that is concerned with outcomes, as well as the greatest good for the greatest number of people. Adam Smith (1776)

argued that every individual is constantly exerting himself or herself to find out the most advantageous employment for whatever capital he or she can command. Hence, this leads an individual to prefer that employment which provides the most advantage to society.

I→P→D

This pathway accents the *relativist position* that infers that individuals use themselves or the people around them as their basis for ascertaining ethical standards. That is, this standpoint permits individuals to change their moral beliefs based on the situation. In Chapter 18 of The Prince, Machiavelli (1513) provides reasons that the prince should know how to be deceitful when it suits his purpose.

P→I→J→D

This particular pathway stresses the *virtue ethics position* that is the classical Hellenistic tradition represented by Aristotle (384 BC – 322 BC), and Plato (427 BC - 347 BC), whereby the cultivation of noble traits of character (outwardly) is perceived as morality primary function.

I→P→J→D

This pathway exemplifies the *ethics of care position* that focuses on a set of character traits that are deeply highly regarded in close personal relationships, such as sympathy, compassion, fidelity, love, friendship, and the like.

Each of these six pathways is viewed as the most commanding and significant for decision making motivated by a particular moral position. Other pathways in the *Throughput Model* may also contribute to the above philosophical positions. Our reasoning, however, is that the corresponding pathway to each particular

philosophical view is the most dominant (Rodgers & Gago, 2001). One simplifying

point to make regarding the interaction 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).

Moreover, this pathway suggests that perception dominates information. Hence,

when the path direction is $\mathbf{P} \rightarrow \mathbf{I}$, it is implied that $\mathbf{P}$ *dominates* $\mathbf{I}$ in an individual's

actions toward reaching a decision. However, when the direction of the arrow is

reversed: $\mathbf{P} \leftarrow \mathbf{I}$, it denotes that $\mathbf{I}$ *dominates* $\mathbf{P}$ and an individual's primary method of

decision making is via information (Rodgers, 1997).

SPIRITUAL SCRIPTURES UNDERLYING THROUGHPUT MODEL[2]

In pathway **(1)** $\mathbf{P} \rightarrow \mathbf{D}$ indicates that all information from $\mathbf{I}$ is ignored and a

decision is made without any detailed analysis (judgment). Lipshitz & Strauss (1997)

recommended that there are three fundamental issues encompassing data sources,

namely those reflecting incomplete information, inadequate understanding, and

undifferentiated alternatives. These fundamental issues may minimize an individual

use of information during the first stage of processing. Psychological egoism is a

subset of the teleological theories of ethics, sometimes called consequentialist

theories. These theories claim that the moral value of an action or practice is resolved

exclusively by the consequences of the action or practice.

Moreover, the use or misuse of accounting and organizational rules (i.e.,

greed) may justify egoist decisions in the business world. Such egoist decisions may

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[2] Rodgers (1997) performed a covariance structural analysis with latent variables, based on a quasi experimental design of loan officers' and auditors' decision processes in order to derive covariance between *perception, information, judgment,* and *decision*. The survey results indicated that the coefficients represent the influence from one variable to another.

boarder along illegality and fraud, thus violating accounting and organizational rules. For example in The Tipitaka, Sacred Texts of Budda (566BC-486BC), Prince Siddhartha, married with Yasodhara, had palaces and a luxury life. Siddhartha became disillusioned with his life and wanted to see the outside world. Out of the palace he saw sickness, old age and death (perception). He felt that his initial position was egotistical. He suffered for that and his search for a spiritual path was born out of that suffering.

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 in the Bible, Roman 13 focuses on this position by remarking that [9] Let love be without dissimulation. Abhor that which is evil; cleave to that which is good (Bible, 2002). In the Qur'an it states "And the firmament He has raised high, and He has set up the Balance (of Justice) in order that you may not transgress (due) balance. So establish with justice and fall not short in the balance (Qur'an 55:7-9).

Finally, The Yoga of renunciation is also a critic of the egoism. That is, individuals must not act (D) guided by the fruits of their actions (P), however, they must concentrate on their actions. "The Holy One said--'Both abandonment of actions and application to actions lead to emancipation. But of these, application to action is superior to abandonment. He should always be known to be an ascetic who hath no aversion nor desire. For, being free from pairs of opposites, O thou of mighty arms, he is easily released from the bonds (of action)" (Ganguli, 1896).

Insert Figure 2 about here

P→J→D (Figure 3) depicts the *deontology position* that underscores the rights of individuals. This position scrutinizes the judgmental effects on decision choices. In Figure 3, a decision maker patterns his or her perception without the use of any information, weighs the conceivable consequences before making any judgment and then reasons with a decision. A fundamental assumption to this position is that equal respect must be given to all individuals. For example, Hinduism is under a set of rules (Dharma sutras) that guides (P) how judgments (J) must be done regarding actions. Thus, "A man elated (with success) becomes proud, a proud man transgresses the law, but through the transgression of the law hell indeed (becomes his portion)" (Buhler, 1879). 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 characteristics of moral principles as permanent and stable, and that agreement with these principles defines ethicalness. Likewise, they give credence to that individuals have certain ideal rights, which include: (1) Freedom of conscience, (2) freedom of consent, (3) freedom of privacy, (4) freedom of speech, and (5) due process (Cavanaugh, Moberg & Velasquez, 1981).

God renders a set of rules for making judgments related to a moral decision-making. The Lord rewards the behaviors according to His rules. For example, in the Bible, Roman 3 provides an example of individual rights: [19] Now we know that what things soever the law saith, it saith to them who are under the law: that every mouth may be stopped, and all the world may become guilty before God. [20]

Therefore by the deeds of the law there shall no flesh be justified in his sight: for by the law is the knowledge of sin.

In the Qur'an the concept of rules and justice are clear: And whenever you talk be just, even if a near relative is concerned (6:152).

Finally, in his sermon known as Kalama Sutta, the Buddha sustained that deontology is not sufficient and may be the wrong pathway. To establish judgments (one's beliefs) merely on hearsay, on tradition, because many others say it is so, on the authority of ancient scriptures, on the word of a supernatural being, or out of trust in one's teachers, elders, or priests is not the best way for making decisions (The Tipitaka, 566BC-486BC).

Insert Figure 3 about here

I→J→D (Figure 4) pathway resonates the *utilitarian position*, which is similar to *ethical egoism* in that it is concerned with outcomes, as well as the greatest good for the greatest number of people. Utilitarianism is usually traced to Jeremy Bentham (1789) who sought an impartial basis for making value judgments that would provide a common and publicly agreeable standard for determining social policy and social legislation (Velasquez, 1998). This position is delegated to the maximization of the good and the minimization of harm and evil. In addition, this position advances that society should always produce the greatest possible positive value or the minimum disvalue for all individuals affected. For example, The Tipitaka, Sacred Texts of Budda (566BC-486BC) states, "Then Anathapindika the householder went to the Blessed One and, on arrival, having bowed down to him, sat to one side. As he was sitting there the Blessed One said to him: "There are these five

benefits that can be obtained from wealth. Which five? "Furthermore, the disciple of the noble ones -- using the wealth earned through his efforts & enterprise, amassed through the strength of his arm, and piled up through the sweat of his brow, righteous wealth righteously gained -- provides his friends and associates with pleasure and satisfaction, and maintains that pleasure rightly. This is the second benefit that can be obtained from wealth." In other words, the judgment (J) regarding wealth gained by effort and enterprise (I) is based upon their benefits on community (D).

Accordingly, the utilitarian principle infers that the aggregation of benefits generated by an action can be measured and added and the aggregations of harm can be measured and subtracted. That is, this method determines which action brings about the greatest total benefits or the lowest total costs. Mill (1863) is aligned with the new version of utilitarianism (i.e., rule-utilitarianism) that serves the moral values of duty rights. That is, 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.

Scriptures provide examples of resources benefiting the community. For example, in the Bible, James 3 states [17] But the wisdom that is from above is first pure, then peaceable, gentle, and easy to be intreated, full of mercy and good fruits, without partiality, and without hypocrisy. In the Qur'an it states: Stand out firmly for justice,

as witnesses to Allah, even as against yourselves, or your parents, or your kin, and whether it be (against) rich or poor (4:135).

Finally, in Hinduism, there are four principles that govern human lives: *dharma* (sacred duties and rules), *artha* (wealth, profit, and political power); *kama* (love, sensuality); *moksa* (release, liberation). Artha is subordinated to dharma. Griffith's (1896) translation of HYMN VII. Agni, The Rig Veda states: "Agni, be thou our Guardian and Protector bestow upon us life and vital vigour. Accept, O Mighty One, the gifts we offer, and with unceasing care protect our bodies."

Insert Figure 4 about here

I→P→D (Figure 5) emphasizes the *relativist position*, which deduces that individuals use themselves or the people around them as their basis for defining ethical standards. An individual observes the behavior of members of some relevant group and attempt to determine the group consensus on a given behavior. Caste systems are an illustration of relativism. Depending on the caste (I), individuals are perceived (P) as distinct in rights and duties. For example, in Hinduism it states: "in order to clearly settle his duties those of the other (castes) according to their order, wise Manu sprung from the Self-existent, composed these Institutes (of the sacred Law)" (Buhler, 1886).

Relativism acknowledges that individuals live in a society in which they have diverse views and positions from which to justify decisions as right or wrong. Accordingly, ethical relativists affirm that all ethical beliefs and values are relative to one own culture, feelings, or religion. For example, non-disclosure of contingent liability information (e.g., guaranteeing another company's borrowed funds) could deceive investors and creditors regarding the company's total debt.

In the Bible relativism exists only for preferential treatment for exalting those where honor is due. However, partiality due to one's standing is not supported. For example, James 2 states the following pertaining to relativism: [**3**] And ye have respect to him that weareth the gay clothing, and say unto him, Sit thou here in a good place; and say to the poor, Stand thou there, or sit here under my footstool. Also, the Qur'an advocates non-relativistic behavior: that ye should remain steadfast in religion, and make no divisions therein (42:13). . . And they became divided only after knowledge reached them, ---being insolent to one another (42:14). Finally, in Buddhism, non-relativistic behavior is not recognized due to the changing nature of information and knowledge acquired: "Through contact thought is born from sensation, and is reborn by a reproduction of its form. Starting from the simplest forms, the mind rises and falls according to deeds, but the aspirations of a Bodhisattva pursue the straight path of wisdom and righteousness, until they reach perfect enlightenment in the Buddha" (Carus, 1894).

Insert Figure 5 about here

P→I→J→D (Figure 6) lay stress on the *virtue ethics position*, which views outwardly character as part of an individual, similar to language or tradition. In his sermon known as Kalama Sutta, the Buddha pointed out the advantages of the virtue ethics (The Tipitaka, 566BC-486BC). That is, individuals must maintain an open mind and thoroughly investigates one's own experience of life (information). When one sees for oneself that a particular view (perception) agrees with both experience and reason (information), and leads to the happiness of one and all, then one should accept that view and live up to it (virtue).

The virtue ethics position undertakes a disposition to act fairly as well as having a morally appropriate desire to do so. For example, an organization may spend millions of advertising dollars on presenting a incontestable self-image, although it may provide very support for its employees. In the Bible, Mathews 7 adds [15] Beware of false prophets, which come to you in sheep's clothing, but inwardly they are ravening wolves. The Qur'an comments on virtue: And swell not your cheek (for pride) at men, nor walk in insolence through the earth; for God loves not any arrogant boaster. And be moderate in your pace, and lower your voice; for the harshest of sounds without doubt is the braying of the ass (31:18-19).

Finally, as depicted in Hinduism, the virtuous individual has inner qualities. Under such qualities individuals looks for knowledge and liberates themselves from negative aspects that might influence the judgments in decision-making. Beck (2004) translated the following Hindu verse: "The blessed Lord said, Fearlessness, purity of heart, perseverance in knowledge of union, charity and restraint and sacrifice, spiritual study, austerity, straightforwardness, nonviolence, truth, no anger, renunciation, peace, no slander, compassion for creatures, no greed, kindness, modesty, no fickleness, vigor, patience, courage, purity, no hatred, and no excessive pride are the endowment of the one born to the divine, Bharata."

Insert Figure 6 about here

$\mathbf{I} \rightarrow \mathbf{P} \rightarrow \mathbf{J} \rightarrow \mathbf{D}$ (Figure 7) portrays the *ethics of care philosophy* (or stakeholder position) that 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. Figure 7, symbolizes the last possible segmented way for individuals'

pathway to a decision. In this arrangement, an individual reflects on the given

information, categorizes and classifies the problem set, and then continues to analyze

the problem before making a decision. In the Bible, 1 Peter 2 [1] Wherefore laying

aside all malice, and all guile, and hypocrisies, and envies, and all evil speakings.

Whereby Roman 13 states [10] Love worketh no ill to his neighbour: therefore love is

the fulfilling of the law. A vision of Hinduism is in agreement with the stakeholders

view in that respect is given to all life forms. For example, in The Upanishads Sacred

Books of the East (Muller, 1879), it states: "The essence of all beings is the earth, the

essence of the earth is water, the essence of water the plants, the essence of plants

man, the essence of man speech, the essence of speech the Rig-veda, the essence of

the Rig-veda the Sâma-veda , the essence of the Sâma-veda the udgîtha."

If individuals make their decisions based upon the Four Noble Truths of the

Budda, they also follow a stakeholder position. Namely, suffering, caused by craving,

born of the illusion of a soul, is present in individuals. Individuals may act based

upon their desires (perception) but that causes suffering. If individuals decide to

follow the Middle Way (or Eightfold Path), they will overcome the suffering because

they are not acting based upon their desires (perception) as motives for their decision-

making. Their judgments are based upon a perception supported by information.

Thus, they will arrive at the "Experience of Enlightenment" (Nibbana). The Middle

Way constructs their perceptions based upon right: Speech, Action, Livelihood,

Effort, Mindfulness, Concentration, Understanding and Thoughts. The first 3 are

grouped in *Sila* (Morality), the next 3 in *Samadhi* (Mental Culture) and the last 2 are

grouped in *Panna* (Wisdom). Those rights involve the examination of ex ante and ex

post information. The Buddha said "Just as the water of a river plunges into the ocean and merges with the ocean, so the spiritual path, the Noble Eightfold Path, plunges into Nibbana and merges with Nibbana" (The Tipitaka, 566BC-486BC).

This stakeholder position can be viewed as a response to the existence of entities that are justifiably interested in a company's actions (Berman, Wicks & Donaldson 1999; Donaldson, 1999; Donaldson & Preston, 1995; Gray, Owen & Adams, 1996; Jones & Wicks, 1999; Moneva & Llena, 2000). For example, in the Bible, 1 Corinthian 13 adds that [4] Charity suffereth long, and is kind; charity envieth not; charity vaunteth not itself, is not puffed up, [5] Doth not behave itself unseemly, seeketh not her own, is not easily provoked, thinketh no evil; [6] Rejoiceth not in iniquity, but rejoiceth in the truth; [7] Beareth all things, believeth all things, hopeth all things, endureth all things. [8] Charity never faileth: but whether there be prophecies, they shall fail; whether there be tongues, they shall cease; whether there be knowledge, it shall vanish away. The Qur'an adds: to be steadfast in prayer and practice regular charity; to fulfill the contracts which you have made; and to be firm and patient, in pain and adversity, and throughout all periods of panic. Such are the people of truth, the God-minded (2: 177).

Insert Figure 7 about here

CONCLUSION

Modeling ethical positions explained by Buddhism, Christianity, Hinduism, Judaism, and Islam scriptures can address unethical activity in organizations. In addition, the Throughput Model may assist companies considering ethical considerations along one of the six major pathways. That is, which decision making

pathway is the most appropriate for organizational problem solving that increases transparency and decreases harm. 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. This perspective may assist organizations in better knowledge sharing, lower transactions costs, lower employee turnover rates, organizational stability in performance and increased productivity. Further scriptures inspired ethical pathways may provide a reliable source in guiding companies through advances in technological growth as well as the ability to explore new activities of different types. Modeling scriptures supporting ethical positions in a single model may provide future directions in researching companies' issues of transparency in reporting financial accounting information.

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FIGURE 1

Decision Makers' Processes Diagram
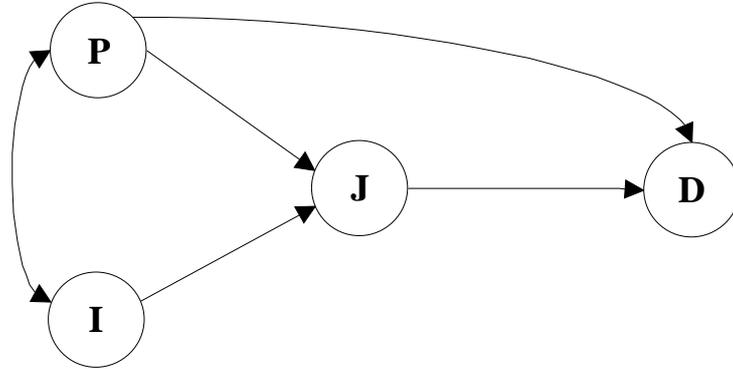
where P = perception, I = information, J = judgment, and D = decision choice.

FIGURE 2

P→D decision path is: perception directly influencing decision.

P

J   D

I
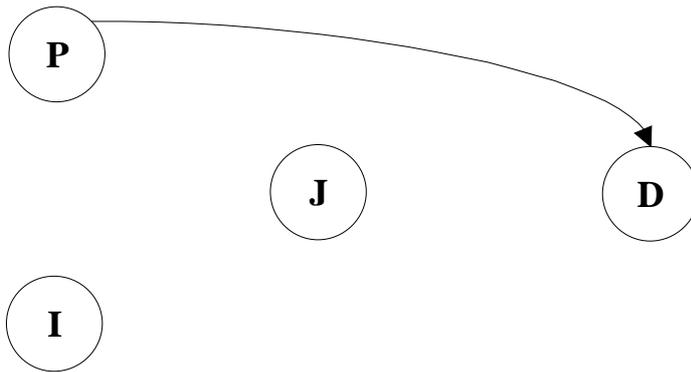
FIGURE 3

P→J→D decision path is: Perception to Judgment to Decision
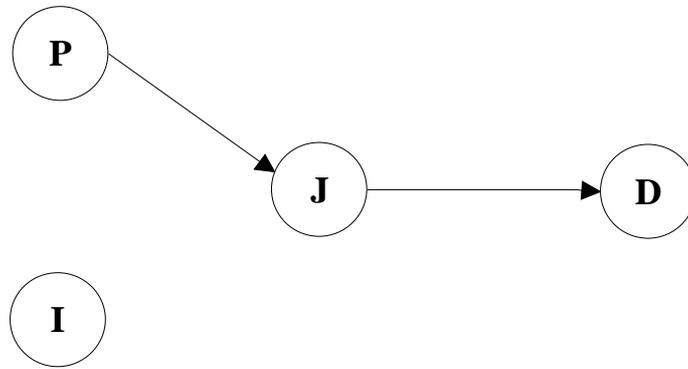
FIGURE 4

I $\rightarrow$ J $\rightarrow$ D Decision path: Information to Judgment to Decision
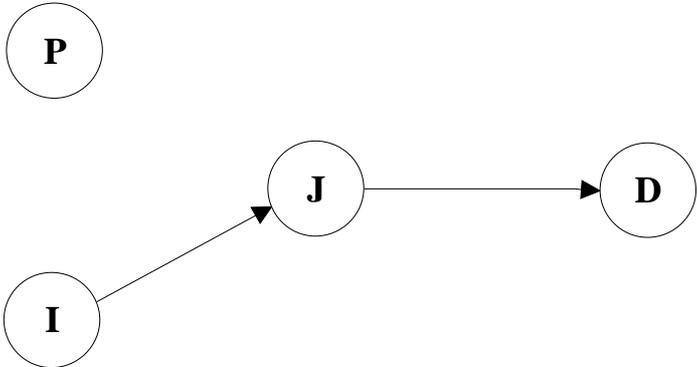
FIGURE 5

I→P→D decision path is: Information to Perception and to Decision
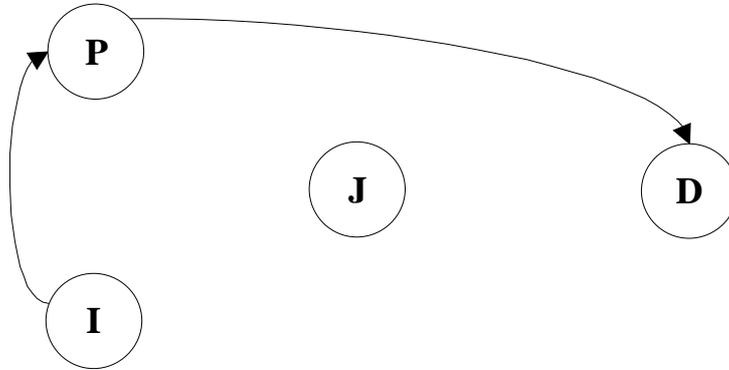
FIGURE 6

P→I→J→D decision path is: Perception to Information to Judgment to Decision
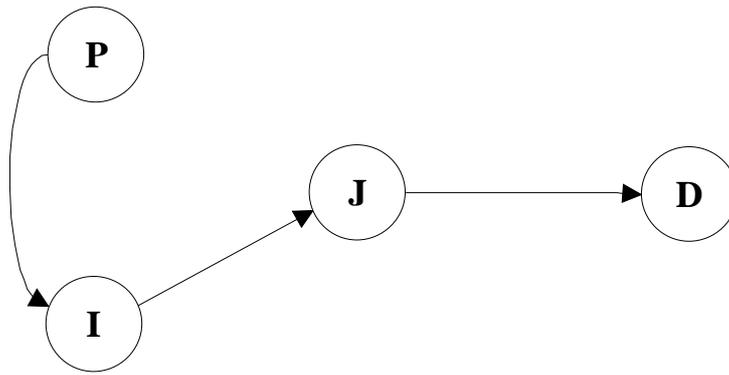
FIGURE 7

I→P→J→D decision path is: Information to Perception to Judgment to Decision