

EDUCATING FOR ETHICAL DECISION MAKING: THE CONTRIBUTIONS OF NEUROETHICS⁶

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Abstract

In this paper our aim is to reflect about the impact of conclusions from recent research in neurosciences for business ethics education. The traditional model of decision making in business was based on a rationalistic epistemology, individualistic anthropology and materialistic ontology. However, the results of research in neurosciences have provided strong evidence against this model. The alternative models are essentially intuitive and affective. Although there is lively discussion and dialogue between those models, the fact is that the ethical decision making model in business can no longer be merely rationalistic.

The contribution of Neuroethics has two main impacts for business ethics education. First, a better understanding of brain functioning, better understanding of our cogni-

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tive capacity and learning processes. Second, advances in the field of neuroscience have clarified our moral judgment capacity. Both aspects are relevant for educating students in ethical decision making for their future professional lives.

Keywords: ethics decision making, education, neuroethics.

Introduction

Recent financial frauds have been committed by people with degrees from top Universities. The Film documentary *Inside Job* [2010] presents prestigious academics with censurable ignorance and lack of sensitivity to financial malpractices. People around the world are asking what kind of education our universities are delivering. The traditional perspective of economy as an exact science, where mathematical calculus is the key knowledge for predicting individual and market behavior and managing resources, has been discredited. The cultural, social and ethical dimension of the economy is not avoidable.

In this context, the issue of business ethics education is gaining importance in addition to skepticism over its efficacy. Social Corporate Responsibility and Business ethics have been taught for many decades in many business schools and Universities. However, there is strong discussion over its efficacy. Criticism is directed at both incorporation in the curriculum and the teaching methodology. It seems that the strategy to offer only some independent business ethics courses it is not the appropriate way for increasing a sense of responsibility in future managers. The methodology has also proved ineffective (Tenbrunsel and Messick, 2004). Explaining ethical theories (virtue ethics, deontology, utilitarianism, etc.) and applying them to the business context through case studies is not an effective way. There is an urgent need for intensive innovative work in developing moral awareness and judgment in future managers. Neuroethics may be capable of making a crucial contribution to this urgent work.

The aim of our paper is to reflect on the contribution of neuroethics to education for ethical decision making. Firstly we present a clear definition of neuroethics and its main fields of study. Secondly, we analyze the factors (extrinsic and intrinsic) that influence bad ethical decision mak-

ing. Thirdly, we provide a brief critical review of traditional ethical decision-making models presented in business and we explain two new models derived from neuroscience. Finally, we focus on identifying the main conclusions of neuroethics research for ethical decision making and for educating responsible decision makers.

Neuroethics: origin and trends

It is generally agreed that the origins of neuroethics can be dated to May 2002 at the conference organized by the Dana Foundation in San Francisco. In the opening speech Safire defined neuroethics as: “the examination of what is right and wrong, good and bad about the treatment of, perfection of, or unwelcome invasion of and worrisome manipulation of the human brain” [Safire, 2002: 5].

Neuroethics is a young interdisciplinary science which has been developed from three methodologies [Salvador and Folger, 2009]: *medical case studies*, where people with brain damage behave in an antisocial or unethical way; *behavioral experiment* where some evidence was found for the relationship between ethical decision making and neurological activation; and *neuroimaging* (PET, MEG, and fMRI) that allows researchers to observe changes in brain activity as individuals think and feel. All these advances provide us with the capacity to “monitor and manipulate” our brain function and our behavior.

In general we can differentiate between the ethics of neuroscience, or “ethics of practice” (how people who research in neuroethics should behave, what they can do and what they should not do), and the neuroscience of ethics or “ethical implications of neuroscience” (the challenge that the results of neuroethics research presents for ethics) [Roskies, 2002:21]. We are going to focus on the latter field: What can neuroethics bring to education for ethical decision making.

Focusing on ethical decision making in particular, evidence from neuroethics research has opened four broad themes: the neural substrates of normative ethical theories, the role of emotion, the role of intuition, and the specificity of ethical decision making. The last three themes have a strong impact on business ethics and business ethics education.

Why people do bad things. Factors affecting unethical decision making.

When we try to identify the causes of poor decisions, we have to keep at least two kinds of factors in mind: extrinsic and intrinsic. Extrinsic factors are inputs that come from the context (social and, especially, organizational), which influence our decisions. Intrinsic factors are related to our cognitive process and, ultimately, our will.

Tab. 1. Factors affecting unethical decision making

Extrinsic: situational and organizational factors	Intrinsic factors: Predictors of unethical behavior
<p>Situational:</p> <ul style="list-style-type: none"> - Performance pressure, - interpersonal conflict, - decision-making autonomy, - type of ethical issue, - level of authority of the other person involved in the interaction 	<ul style="list-style-type: none"> - Machiavellianism, - Moral identity, - Empathy, - Moral disengagement, - Mental models
<p>Organizational:</p> <ul style="list-style-type: none"> - Ethical codes, - Culture and ethical climate, - Type of industry, - Size of the organization - Systems of rewards and sanctions - Cultural Barriers: <ul style="list-style-type: none"> • Strong stereotypes or behavior models, • Strong group cohesion, • Confusion over priorities, • Protection from outside intervention - Structural Barriers: <ul style="list-style-type: none"> • Division of labor • Diffusion of decision-making competences • Classical Chain of command. 	

Source: own elaboration

Extrinsic: situational and organizational factors

Stenmark and Mumford [2011] examined five situational variables which impact leader ethical decision making: Performance pressure, interpersonal conflict, decision-making autonomy, the type of ethical issue, and the level of authority of the other person involved in the interaction. The conclusions of their study is that: 1) performance pressure is related to poor ethical decision making; 2) interpersonal conflict is closely tied to bad decision making; 3) when autonomy is low there is a high risk of poor ethical decision making; 4) decisions that involve following the rules will be more unethical than those that involve fair procedures or outcomes; and that 5), people are more likely to make unethical decision when such decisions are supported by senior managers.

Corporate culture and ethical climate significantly influence ethical decision making [Victor and Cullen, 1988]. The most studied variables include the impact of ethical codes, culture and ethical climate, type of industry, size of the organization and systems of rewards and sanctions. Most studies confirm the idea that ethical codes positively relate to ethical decision making, and that the ethical climate also has a positive influence on it. There are fewer studies on the type of industry and given the variety, it is more difficult to extract conclusions, but in an analysis of 12 studies O'Fallon and Butterfield [2005] found significant differences between industries in 8 of them. There are also fewer studies on the size of the organization, although conclusions appear to suggest that size has a negative impact on ethical decision making. And finally, an expected but very relevant conclusion is the impact of rewards and sanctions. An effective system of rewards and sanctions is a key component for ethical behavior. Poor decisions are often the result of perverse incentives (for example, the origin of the current financial crisis and the systems of incentives in the investment industry and rating agencies).

Almost 20 years ago, Steinmann and Löhr [Steinmann and Löhr, 1994] made a significant contribution on this point, identifying two types of barriers to ethical behavior in firms, due to organizational structure and the culture.

Structural barriers that these authors consider decisive include division

of labor, diffusion of decision-making competences, and classical chain of command. Division of labor presents two difficulties for ethical decision making. Firstly, excessive attention is paid to very small parts of complex processes, so that people are not aware of the results of their actions and they can be unwittingly and involuntarily accomplices to very negative actions. And secondly, it leads to a predominant technical vision where people see themselves as “a cog in the wheel” and relinquish moral reflection⁷.

The diffusion of decision-making competences is intended to maximize efficiency in achieving results. Quantitatively measured, results-oriented management techniques are assumed thereby transmitting the dangerous idea of ethical neutrality. Two aspects of the separation of decision making also hinder ethical decisions. One is separation or “physical” distance and the other is hierarchical distance. It seems clear that when someone makes decisions that will be applied hundreds or thousands of kilometers away and the dramatic consequences will not be seen or felt, there is a greater risk of making the wrong decisions. Hierarchical separation hinders ethical decision making because of the distance between the concrete reality where that decision will be applied and the difficulties of two-way communication.

The classical chain of command and obedience (as in the military) is one of the greatest difficulties for decision making [Milgram, 1974]. When people are given a very clear definition of their scope of action and “blind” obedience to a superior is imposed, it becomes impossible or very difficult for other members in the organization to perceive and denounce bad practice and there is often unwitting complicity with bad practices [Werhane et. Al. 2013].

Steinmann and Löhr [1994] identify four major corporate culture barriers to ethical decision making: strong stereotypes or behavior models, strong group cohesion, confusion over priorities, and protection from outside intervention.

Strong stereotypes or models embody the organization’s (sometimes unwritten) rules and values and are a benchmark for people’s behavior, especially subordinates. This factor is very closely related to strong

⁷ See for example Adolf Eichmann and the lack of thought “Gedankenlosigkeit” in H. Arendt 1963.

group cohesion which puts the organization's interests before those of people, hinders questioning of those interests and provides immunity against denouncements of bad internal and external practices. The third cultural factor that hinders responsible decision making is confusion over priorities. When the organization's explicit objectives change frequently and without explanation, or when goals are stated but action takes the opposite direction, it generates much confusion which prevents people from taking ethical decisions. Finally, policies of "isolation" against outside intervention also make ethical decisions difficult for two reasons, firstly, the external benchmark for actions is lost and negative decisions may be made unwittingly; and secondly, it hinders outside scrutiny or supervision which could detect bad practices.

Intrinsic factors: Predictors of unethical behavior

Of course, every external influence is cognitively and emotionally processed and influences our behavior and feeling. Thus the separation between intrinsic and extrinsic factors is only a conceptual one intended to clarify the sources of our decisions. At this point we present five aspects of the cognitive and emotional process that are likely to generate unethical behavior or poor ethical decision making [Moore et. al. 2012]: Machiavellianism, moral identity, empathy, moral disengagement, and mental models.

Machiavellianism represents an individual's propensity to be manipulative and ruthless in the pursuits of self-interested goals. Some people focus only on their personal objectives and understand the work in organizations as a battle for resources, prestige or power. The underlying idea is that the business world has its own rules that are a concretization of Darwinism: the permanent fight for survival where the powerful (and clever) win. Other kinds of considerations (moral, spiritual, social, etc.) are only accepted if they bring some advantage in the battle. Usually such people do not feel bad or guilty when they act unethically; they consider it to be the "rule of the game". Machiavellianism is a multidimensional concept that comprises, among others, the following personal traits: cold, misanthropic, cynical, pragmatic, lack of affection and empa-

thy, self-beneficial goal pursuit, manipulation, exploitation and anti-social tendencies [Rauthmann, 2012].

Moral identity describes the extent to which one's self-concept incorporates the importance of being a moral person. "One has a moral identity to the extent that moral notions, such as being good, being just, compassionate, or fair, is judged to be central, essential, and important to one's self understanding" [Narvaez and Lapsley, 2009: 243]. As Dan Ariely recently showed, cheating is not a question of cost-benefit analysis, but a question of self-image: "We cheat up to the level that allows us to retain our self-image as reasonably honest individuals" [Ariely, 2012, 23]. Our self-image, moral identity and character [Blasi, 2005] are strong predictors of moral action. People with high moral identity and commitment should be more concerned about harm to others, respect the norms and rules and to take responsibilities.

Empathy includes sympathetic feeling, responsiveness to others and an ability to cognitively understand others' perspectives [Moore et. al 2012]. For many centuries emotions have been consider a key factor for ethical behavior, but they have gain relevance in the last decades in part due to the psychological empirical research. People who do not feel compassion or take in consideration others' feelings, needs or perspective are more likely to act in an unethical way.

Moral disengagement is another important additional driver of unethical behavior. It is an individual's propensity to morally disengage – that is, an individual difference in the way that people cognitively process decisions and behavior with ethical import that allows those inclined to morally disengage to behave unethically without feeling distress. Related to Bandura's theory of self-regulation [Bandura, 1996, 1999], moral disengagement occurs when transgressive behavior is not deterred through the self-condemnation individuals anticipate they would suffer were they to engage in behavior that conflicts with their internalized moral standards. This moral disengagement is a cognitive process which generate what Tenbrunsel and Messick called, "ethical fading" or the "art of self-deception" Tenbrunsel and Messick, 2004].

Bandura [1996, 1999] proposes that moral disengagement occurs through a set of eight interrelated cognitive mechanism that facilitate unethical behavior. 1) Moral justification, cognitively reframes unethical acts as being in the service of a greater good and therefore playing dirty is some-

times necessary in order to achieve noble ends. 2) Euphemistic labeling is the use of sanitized language to rename harmful actions to make them appear more benign. One example is calling “team player” someone who collaborates in wrongdoing. 3) Advantageous comparison exploits the contrast between a behavior under consideration and an even more reprehensive behavior to make the former seen innocuous (“small lies”). For example, compared to other illegal things people do, taking something small from a store without paying for it isn’t worth worrying about. 4) Displacement of responsibility refers to the attribution of responsibility for one’s actions to authority figures. People shouldn’t be held accountable for doing questionable things when they were just doing what an authority figure told them to do. 5) Diffusion of responsibility works in a similar way but refers to dispersing responsibility for one’s action across members of a group. A justification that can be heard from time to time is: “Where everyone cheats, there’s no reason not to do so”. 6) Distortion of consequences describes the minimization of the seriousness of the effects of one’s actions. “It is OK. to tell small lies when negotiating because it does no harm”. 7) Dehumanization is the framing⁸ of the victims of one’s actions as underserving of basic human consideration. “It is okay to treat badly somebody who behaves like scum”. 8) Attribution of blame, where the responsibility is assigned to the victims themselves: “People who get mistreated have usually done something to bring it on themselves”.

These strategies are studied intensively in the political arena, but are not only limited to it, it also plays an important role in the service of profit [Bandura 1999]. The moral disengagement is not a pure rational strategy, but depends partly on how the perpetrators view the people they mistreat. It is essentially based on the empathetic emotional reactions through perceived similarity and a sense of social obligation.

Mental models are: “mental representations, cognitive frames, or mental pictures through which all human beings interact with experience, developing narratives, observations, and scientific content, which is then called knowledge” [Werhane et. al. 2013: 189]. Mental models are efficient cognitive strategies for dealing with our internal and external world, but at the same time they could be an obstacle for ethical decision making. Our mental models do not determine or impose our thoughts and per-

⁸ This strategy is well-known in totalitarian regimes and it has been well studied by Philip Zimbardo in the process which he called *The Lucifer effect*, [Zimbardo 2007].

ceptions, but they guide them, by creating obstacles to decision making. The most relevant obstacles are: 1) moral self-image that avoid to us recognizing our own unethical behavior; 2) blind spots that prevent us from interrogating our mental models; 3) bystander effect that means that group behavior affects individual action; 4) self-sufficiency presumption that allows us to believe that we control our thoughts, emotions and actions; 5) Slippery slope that is a gradualist process to the unmoral behavior; and finally 6) limitation for gathering relevant facts.

Machiavellianism, moral identity, empathy, moral disengagement, and mental models are internal or cognitive factors that difficult ethical decision making. These, together with the extrinsic situational factors, influence very much our decisions. We have to be aware and analyze them as a first step for ethical decision making.

Studies and researches in moral development, neuroethics, and cognitive psychology in the last decades demonstrate that the traditional rationalistic approach to ethical decision making is insufficient, and that we have to explore news ways. The neuroethics is one of this.

Neuroethics models for ethical decision making

The traditional model of decision making in business is based on a rationalistic epistemology, individualistic anthropology and materialistic ontology. The rationalistic perspective assumes the individual utility calculus as a basis for the theoretical and mathematical model. This approach assumes that: "(...) individuals are rational purposive actors who act in accordance with their intentions and understand the implications of their actions" [De Cremer, et. ali. 2011: 2]. One of the model's key concepts is "expected utility", which means that "people choose between alternative courses of action by assessing the desirability or "utility" of each action's possible outcomes" [Loewenstein, Rick, and Cohen, 2008: 651]. Another essential key concept is the "self-seeking egoistical man" or *homo economicus*, a person who always makes a rational choice consistent with his preferences. Both concepts have been criticized. At the theoretical level, some authors like Amartya Sen [1977, 2002] or Peter Ul-

rich [1991, 1997] present strong arguments against this rationalistic interpretation. Meanwhile from the psychological and cognitive sciences, D. Kahneman [2003, 2011] and D. Ariely [2008, 2012], among others, argue for the importance of intuitions and emotions in decision making. Research by Damasio [2005, 2007], Sonenshein [2007], O'Fallon and Butterfield [2005] and Haidt [2001] present strong evidence against the rationalistic model of ethical decision making, essentially based on Kohlberg's [1981] and Rest's theory [1986].

Based on the results of neuroscience research, various decision-making models have been proposed. Below we present two of the most relevant and, in our opinion, the most comprehensive⁹.

Sonenshein's Sensemaking Intuition Model [SIM]

One ethical decision-making model that undoubtedly has most assumed the progress in neurosciences is the Sensemaking-intuition model (SIM), presented by Sonenshein. The initial hypothesis is that the rational focus has significant limitations and often responses to ethical issues are not based on extensive and deliberate reasoning. On the contrary, people get involved in sensemaking processes under conditions of ambiguity and uncertainty and individual expectations and motivations strongly affect the process of interpreting ethical issues.

Sonenshein begins with a review of the rationalist approaches from Jones [1991] and Treviño [1986] who share both main assumptions: the decisive issue in a moral problem is the individual's level of moral development and individual and social moderators (*person-situation research*), and the characteristics of the ethical issue (intensity of consequences, social consensus, likelihood of effects, etc.). In his opinion, these rationalist approaches have four significant limitations.

⁹ Jaana Woiceshyn's proposal is also interesting: "A model for Ethical Decision making in business: Reasoning, intuition, and rational moral principles" *Journal of business Ethics*, n° 104, pp. 311-323. Although we think that its basis in rational egoism is questionable.

The first limitation is related to equivocality and uncertainty. In ethical dilemmas there are normally different simultaneous interpretations and a serious lack of information. An initial aspect where this equivocality occurs is when we evaluate the magnitude of the consequences. People usually look forward to positive results and that prevents them from recognizing that their actions may harm others. A second aspect of equivocality is that the ethical quality of a situation or decision is not always clear. One example of this can be seen in “low intensity” bribes, where there is no clear social consensus over what is acceptable or not.

The second limitation refers to the assumption that ethical behavior requires deliberation and deep rationalization. The rationalist model suggests that deliberation and rationalization are preliminary steps for moral awareness raising and therefore the behavioral response must be consistent with the moral perspective. But recent advances in cognitive psychology show that individuals seldom get involved in this type of preliminary deliberation and rationalization [Damasio, 1994, 2003; Haidt, 2001; Ariely 2008; Kahneman 2011].

The third limitation concerns objectivity and the construction and interpretation of situations. Rationalist approaches suggest that the process begins with a problem and that individuals react to already existing ethical dilemmas. However, research shows that individuals develop subjective interpretations of topics that go beyond objective characteristics. People have expectations and motivations that make them partial without being fully aware of it. Moral perception is often interpreted as binary: you either have it or you do not, whereas the reality is much more complex.

And the fourth limitation lies in moral reasoning and moral judgment. Based on Haidt [2001], Sonenshein considers that it is not true that moral judgment is the result of moral reasoning. Instead, it appears that we respond to moral matters intuitively and then justify our response.

To overcome these limitations, Sonenshein proposes his Sensemaking Intuition Model (SIM) which has three levels: interpretation of the issue, intuitive judgment, followed by explanation and justification. In essence, this model claims that individuals build matters from social stimuli in uncertain and equivocal environments and they are greatly influenced by their expectations and motivations. The key lies in how individuals create sense by making stories from a set of context-related stimuli. We

create stories to give meaning to events in context, without taking into account whether they are accurate or not [Kahneman, 2001] and we think with metaphors rather than data [Lakkof and Johnson, 1980].

The second step is intuitive judgment. Studies have shown that individuals rarely change their opinion of their response, even when they are presented with new evidence [Ariely, 2008]. Neurological research suggests that deliberative cognitive processes are used mainly to rationalize intuitions rather than to make active judgments. The SIM assumes that judgment is instantaneous and that the basis for the moral judgment lies in the individual's affective reaction to the matter. That is, once a situation has been catalogued as morally relevant, we generate an automatic response based on affectivity; an affectivity that is determined by individual experiences and social pressure. This moment is when *cognitive system I* or *reflective system* is used [Kahneman 2011].

And finally, the third stage is explanation and justification. Individuals justify and rationalize their intuitions. People use the tools of rational analysis after the events. We describe our decisions in rationalist terms. Even when the decision was taken without being based on abstract moral principles, we make an effort to make the story (our decision or action) coherent rather than being faithful to events. As Kahneman states, "[...] when people believe a conclusion is true, they are more likely to believe the arguments that appear to support that conclusion, even if the arguments are unreliable" [Kahneman, 2011:45]. Consistency of the information is what is important, and rational descriptions of events are perceived as more credible and they transmit more certainty.

The sensemaking model proposed by Thiel et. al.

The model proposed by Thiel et al. [2012] is based on the claim that the traditional approach is inadequate for understanding how managers take decisions in uncertain and equivocal conditions and that the sensemaking model is more appropriate. Sensemaking is a cognitive process used to produce mental models that overcome information deficits and vague assessments, while also contributing to the generation of more efficient assessments.

In our opinion, their proposal has two very interesting aspects. The first is that they focus on identifying managers' sensemaking cognitive strategies, which are: emotional regulation, self-reflection, prognosis and integration of information. And the second is that they consider that these cognitive strategies are teachable. They claim that the promotion of ethical decision making, "(...) requires more than ethical guides and leaders with a strong moral character. They require leaders who are well trained in skills that help them to deal with ethical dilemmas (...)" [Thiel et. al. 2012:52].

The first strategy they present is "emotional regulation". Ethical decision making in unstable and uncertain environments is more likely to be influenced by emotions and requires special tactics of compensation or self-regulation. This emotional regulation is defined as a strategy that determines how, when, why and what emotions are felt [Camps 2011]. Particularly relevant is the impact of anger and fear on decision making. In essence, emotional regulation proposes greater understanding of our emotions and a moderation of their intensity. Among the psychological techniques to achieve both understanding and moderation are relaxation and cognitive reevaluation of emotions. It is not a question of rejecting rational linear thought based on concrete events and data, but of supplementing it with a nonlinear style of thought defined by paying attention to feelings, emotions and intuition.

The second strategy these authors propose is self-reflection. Personal reflection on past direct and indirect experiences has a great influence on decision making. Self-reflection and self-awareness have been considered important indicators of ethical behavior and can increase ethical decision making in leaders, helping them to reflect on their motives and to select useful information from the past. It is a question of focusing more on the process than on the result of past experiences, as already proposed by Socrates, Kant, and Ortega, among others, and is something which Martha Nussbaum [1997] has called for recently.

The third strategy is to make prognoses and future assessments of the results of concrete situations. This strategy allows leaders to resolve complex problems by generating multiple solutions. Identifying multiple consequences improves the quality of the prognoses and thus contributes to responsible decision making. In order to make good prognoses, it is very important to identify the critical causes of moral dilemmas. Man-

agers who are not able to predict results because they do not know the causes and critical consequences are more likely to ignore important information in sensemaking, which may lead to poor decisions.

And the fourth and final strategy is the integration of information. In the process of sensemaking, people make mental models that influence their choice and interpretation of information. The integration of information, using these reference frameworks impacts on the representation of an ethical problem and the formation of appropriate responses. It is therefore very important for managers to be aware of their biases when relating to others, especially when they have to deal with ethical crises of an interpersonal nature.

Challenges for business ethics education

The question about how to teach effectively ethics in higher education is not new. In 1980 the Hastings Center published a major book entitled: *Ethics Teaching in Higher Education* [Callahan and Bok, 1980]. The conclusion was that every program of ethics in higher education has to focus in five objectives: 1] Stimulate our moral imagination, 2] recognize moral issues as early as possible, 3] analyze key moral concepts and principles and their application in appropriate contexts; 4] Stimulate our sense of responsibility; and 5] identify ways we can deal effectively with moral ambiguity and disagreement. Few years later, Paul Griseri published an impressive article about “emotion and cognition in business ethics teaching”, (Griseri, 2002) and states that teaching ethics it is not a question of general principles or abstract norms, but about emotions and concrete cases: “Disagreement at this abstract level seems to be manageable. The key disputes arise when two or more people have strong conflicting personal commitment to the concrete evaluation of a specific case, (..)” [Griseri: 2002: 378].

This proposal acknowledges that ethics education goes beyond mere rationalistic perspective and that we, as ethics teacher, have to work for developing capacities as: imagination, empathy, sensmaking, and resilience. Advances in neuroethics point in the same direction. The two models of intuitive decision making presented here are based on the conclusions

of developments in neuroscience, and we can identify four general conclusions for ethical decision making education.

The first implication of neuroscience research for ethical decision making is that *ethical decision making is different from other decision making processes*. "Studies provide evidence that moral cognition, judgment, and behavior are distinct from other forms of cognitive and decision-making processes in the sense that ethical decision making not only appears to be independent of intellectual ability, but also entails neural mechanisms that can be distinguished from those associated with other mental processes" [Salvador and Folger, 2009: 5].

A second relevant contribution is the great *importance of the emotions* in ethical decision making. Although it has been well known since Aristotle that emotions and feelings influence ethical decisions and action, evidence from neuroethics situates the emotions "before" the reason (not after) and at the center of the decision-making process not in the periphery as a corrective element [Haidt, 2001; Damasio 1994]. Moreover, empirical evidence demonstrates that emotion plays a critical role not just in moral awareness, but also in moral judgment, moral intent and moral action [Salvador and Folger, 2009].

A third contribution from neuroethics, strongly related to the aforementioned, is the *recognition of intuitions as a central element of the decision-making process*. As Kahneman states: "(...) intuitive preferences [...] consistently violated the rules of rational choices" [2011: 10]. Related to ethical decision making in business, Sonenshein [2007] has proposed the "Sensemaking intuition model" [SIM] that overcomes the limitations of the rationalistic model. In essence, the recognition that ethical decision making is much more than conscious reasoning is shared by many authors.

The fourth contribution is *the relevance of narrations and heuristics for the decision-making process*. The idea that rational decision making is an analytical, deductive and objective process is wrong. As Kahneman [2011], Lakoff and Johnson [1999], Ariely [2008] and Tenbrunsel and Messick [2004] have demonstrated, the human mind operates according to frames and mechanisms that try to maintain sense and coherence. Cognitive mechanisms create biases, interpretations and "short-cuts" in order to eliminate cognitive dissonance and incoherence. Briefly, we do not think and make decisions in an analytical way but in a narrative one, even in the business

and financial world [Herzenstein, Soneneschein and Dholakia, 2011].

These four contributions have to be seriously considered when we, as teachers, educate young people for ethical decision making in their future professional lives. And moreover the neurosciences have something to say about the learning process itself. One important line of research is the role of the teacher and the interaction with the students. Yano and her research group conclude that: "Face-to-face interaction (...) plays a key role in one's challenge to life, growth, engagement, proactiveness, productivity, creativity, and happiness" [Yano, 2013:19].

At least two main aspects have to be taken into account. The first one is development of the "emotional thought" [Immordino-Yang and Damasio 2007] in ethics education. "Thus, instead of focusing solely on the development of critical thinking and "reasoning" skills, business ethics educators and trainers may want to explore instructional content and approaches that develop what Immordino-Yang and Damasio [2007] label as "emotional thought" [Salvador and Folger, 2009:20]. The second aspect is to pay more attention to the moral imagination and metaphorical reasoning [Ranscroft and Dillard, 2008; Nussbaum, 1997] and to developing learning strategies that strengthen them.

And finally, it is necessary to make a clarification. Recognizing the relevance of intuition, emotion, and narrative frames for ethical decision making does not mean that we accept or propose an irrational model. The rational model still has very much to offer for ethical decision making, however it has to expand its limits, and strengthen some weaknesses. In contrast, the intuitive model has to attend carefully to some of the lessons presented by the rational model if it wants to avoid becoming destructively irrational.

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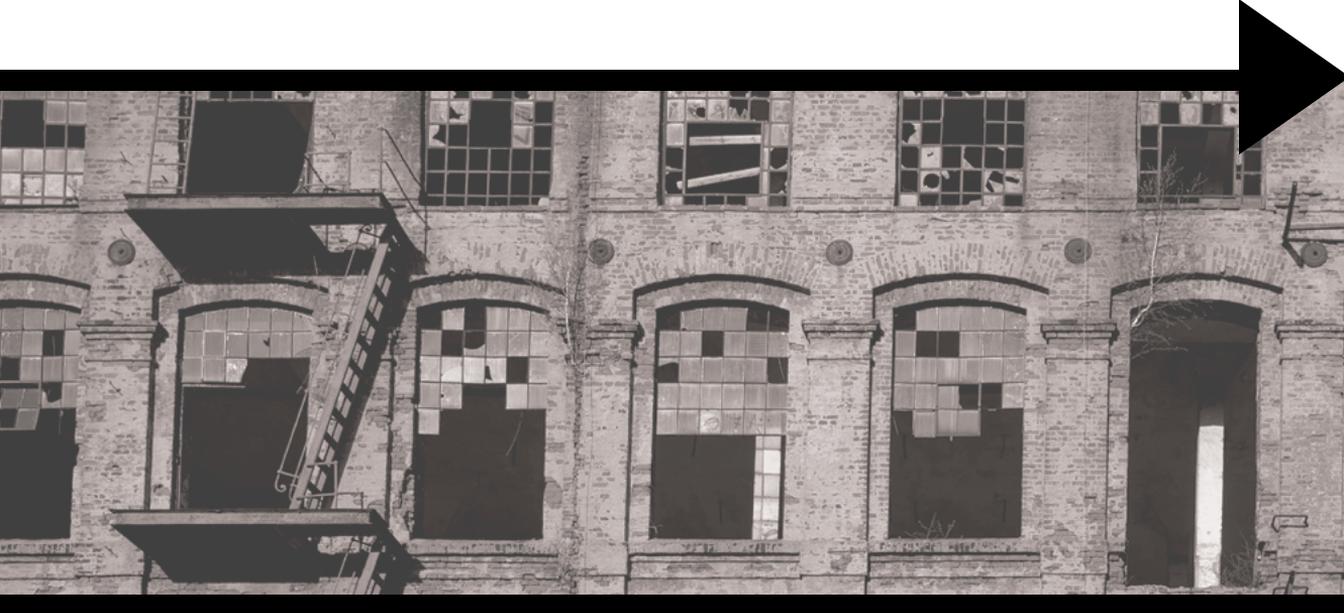
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