我國會計人員道德態度社會化之探討

On the basis of Kohlberg's CMD (Cognitive Moral Development) model,Rest's DIT (Defining Issues Test) was administered to measure thesubjects' principled moral reasoning capability defined as P-score. The subjects were 203 undergraduates and 132 auditors. Effects ofmajor, school year, selection-socialization, and gender on moralreasoning were examined. Results of this study indicated thatfreshmen's average P-score was significantly higher than that ofseniors. Significant difference of P-scores was not found betweenaccounting seniors and business administration seniors. Females'average P-score was significantly higher than that of the malecounterparts. Auditors with higher positions (from supervisor topartner) had significantly higher P-scores than staff auditors andsenior accounting undergraduates. Besides, the P-score trend and stageallocation patterns also implicate while audit firm experience mightbenefit auditors' moral reasoning capacity, students' moral reasoninglevels do not advance with the completion of accounting discipline.The deficiency or ineffectiveness of moral education in school mightbe a cause.