Christian Identity, Counteractive Control, and Business Ethics

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ABSTRACT: This paper reviews the literature on counteractive control and moral identity formation and explores how these theories apply to teaching business ethics in Christian higher education. We propose that institutions of Christian higher education have an opportunity to promote students' ethical resolve based on their ethical identity formation based on the person of Jesus Christ. This paper provides practical implications of these theories on pedagogy within higher education and suggests potential directions for future research.

KEYWORDS: counteractive control, moral identity, Christian higher education, business ethics, ethics education

COUNTERACTIVE CONTROL AND MORAL IDENTITY

> [I]f someone were to ask, "What is the true meaning of the Way of the Samurai?" the person who would be able to answer promptly is rare. This is because it has not been established in one's mind beforehand. From this, one's unmindfulness of the Way can be known" (Yamamoto, 2002, p. 3).

In this passage from *Hagakure: The Book of the Samurai*, the author stresses that before the Way, or true ethos of the Samurai, can be known, it must first be established in one's mind. According to Yamamoto (2002), "the Way of the Samurai is found in death" (p. 3). He argues that in order to have the moral courage to make the ultimate sacrifice and die honorably for a cause, it is absolutely necessary to prepare oneself in advance "by setting one's heart right every morning and evening" (Yamamoto, 2002, p. 4). *Hagakure* encourages the development of the individual's moral will to act appropriately under pressure and without rationalization.

A contemporary version of the idea of regularly "setting one's heart right" in order to strengthen one's will to accomplish an objective is found in the literature on Counteractive Control Theory. Counteractive controls are a set of proactive strategies designed to increase self-control and "thereby maintain a high probability of choosing according to one's long-term interests" (Fishbach & Trope, 2005, p. 257). The proactive implementation of these controls is essential:

> Much like a person who prepares to lift a piece of furniture would apply more force if he or she expects the furniture to be heavy, expecting temptation can lead people to put more force into overcoming these obstacles…. Thus, a person who has a goal not to cheat and who is told the temptation to cheat in a certain situation would be strong, would react by exerting more effort to overcome this obstacle that is blocking the long-term goal of being an ethical person. (Fishbach & Woolley, 2015, p. 39)

In other words, repetitively envisioning the potential obstacles lessens their power to derail a person from achieving their long-term goals. This ritualistic and repetitive visualization is an important and beneficial aspect of counteractive self-control (Tian et al., 2018) and is a key element related to the development of "grit" (Duckworth et al., 2007). Prior ritual and established habits, combined with repetitive visualization of potential pitfalls, enhances ethical resolve.

Nevertheless, counteractive controls alone cannot guarantee that an individual will make the optimal ethical choice

in the face of external pressures to choose a less ethical alternative. Having self-control can be behaviorally non-normative in the sense that it has been shown to function independently from moral identity in strengthening ethical resolve (Antonaccio & Tittle, 2008). This implies that self-control can paradoxically foster amorality in the absence of a strong moral identity. Milo (2008) argues that this "amoral wrongdoing" is due to "a lack of concern about whether one's acts are morally right or wrong" (p. 481). In other words, it is easy to think of historical examples where individuals with a great deal of self-control and goal persistence made surprisingly unethical decisions. Bernie Madoff's Ponzi scheme of 2008 and Andy Fastow's role in the 2001 Enron scandal are two prominent examples of such amoral wrongdoing. Madoff and Fastow had the discipline to be very successful professionally but, nevertheless, were both sentenced to federal prison for unethical acts. They did not fail because they lacked self-control. Rather, like a diesel locomotive that is somehow switched onto the wrong tracks and moves forward in pursuit of the wrong destination, they used their self-discipline to pursue the wrong goals to the ultimate destruction of their companies.

How, then, does one bridge the gap between self-control and ethical outcomes? Neesham and Gu (2015) emphasize that this question is especially relevant in the context of teaching business ethics, "where students tend to take a more lax attitude toward ethical issues" (p. 527). They argue that a student's ethical resolve increases when they can relate the ethical issue to their own concept of moral identity and that "appeal to moral identity can strengthen students' moral judgment more effectively than rule-based ethics teaching only" (p. 533). In an earlier study of 149 postgraduate business students, Gu and Neesham (2014) also found that a student's ability to make ethical decisions improved when identity-based instruction was included in their ethical training. According to Trope and Fishbach (2000), ethical resolve is enhanced because, from the student's point of view, "failure to choose according to long term outcomes is then construed as a violation of one's central values and a threat to one's sense of self-worth and self-determination" (p. 495).

The purpose of this paper is to recommend that institutions of Christian higher education have the unique potential to promote students' ethical resolve because of their missional emphasis on fostering an ethical identity based in Christ. This, along with the addition of counteractive control instruction, creates a vibrant environment for ethical training and formation in teaching business ethics.

IDENTITY FORMATION AND MORAL DEVELOPMENT

As the example of the Samurai discussed in the previous section suggests, developing a moral identity is an essential part of strengthening counteractive control. A person's beliefs, values, worldview, and personal narrative greatly influence their ability to resist short-term temptation for the sake of the longer-term reward of retaining their personal integrity and identity.

Personal identity is shaped by many factors, both internal (genetic) and external (environmental) (Markovitch, et al., 2017). "In this forging a sense of self, individuals routinely draw from social influences, and maintain their sense of self through cultural resources. Social practices, cultural conventions, and political relations are a constitutive backdrop for the staging of self-identity" (Elliott, 2008, p. 10). Self-identity is shaped and formed throughout life as the self-narrative of a life story is crafted, continuously making sense of and redefining personal identity based on the narrative constructed from memories. "The long-term self consists of two components relevant to the development of autobiographical memories—the *autobiographical knowledge base* and the *conceptual self*" (Singer et al., 2013, p. 570). Thus, our identity consists of the combination of our internal interpretation of who we have been and who we conceptually understand ourselves to be.

Personal identity goes through periods of change and stability progressively through life, with the transition from adolescence to adulthood being a time of dynamic identity formation in humans. Klimstra et al. (2010) found that among adolescents from ages 12 to 20 that different types of change and stability occurred in their identity. "Results revealed changes in identity dimensions towards maturity, indicated by a decreasing tendency for reconsideration, increasingly more in-depth exploration, and increasingly more stable identity dimension profiles" (p. 150). As adolescents mature, the nature of how they reflect on and understand their personal identity changes.

An important part of personal identity is moral identity. When moral identity is strong, a person is more likely to live in a way that is consistent with their values. "[W]hen morality is important and central to one's sense of self and identity, it heightens one's sense of obligation and responsibility to live consistent with one's moral concerns (Hardy & Carlo, 2005, p. 234). Identity maturity and moral identity have been related to health outcomes, mental health, and psychological well-being in young people. In a study of college students in the United States, Hardy et al. (2013) found that "[m]oral ideals and commitments can more powerfully motivate healthy living when a part of a mature

and coherent identity than when they are merely a haphazard part of an immature or diffused identity" (p. 378). Having a mature sense of self-identity and a strong moral foundation supports the development of personal meaning, increased self-esteem, and control over impulses, such as anxiety, alcohol use, and sexual risk taking.

IDENTITY FORMATION AND HIGHER EDUCATION

Roughly 80% of students at public and private four-year institutions of higher education are between the ages of 18-24 (The Hamilton Project, 2017), which is near the end of the dynamic adolescent phase of identity development. Most undergraduate students are still maturing into their sense of self as they encounter new information, experiences, and relationships, which provide an opportunity for higher education to impact the formation of their moral identity formation.

Even in this time of experimentation and discovery, students are attracted to those that are like them. The preference for being in groups with shared traits, homophily, draws like-minded people together. For example, social clustering occurs around academic performance. College students of high GPA have closer social ties with other students with high GPA than with those with low GPA (Smirnov & Thurner, 2017). As students find their "tribe," they will seek to fit into that group (or conversely self-select out of the group) and seek to raise their status based on the shared values and traits of the group. As college students coalesce into like-minded groups, their values, assumptions, behaviors, and expectations are further shaped through their social and professional associations with other students, faculty and staff, organizations, and the content of their college curriculum (Clawson, 2010). The field of accounting is a salient example of how the professional identity of accountants is formed through this socializing process.

> For example, graduate accountants in common develop a set of knowledge, skills, ways of being and values that mean they have many near identical professional characteristics. Further, as graduate accountants, who share much in common with other accountants, they come to identify themselves with the profession. That is, being an accountant becomes part of their identity. (Trede et al., 2012, p. 380)

In the United States, it is common that accounting students are taught the Generally Accepted Accounting Principles (GAAP) as a code of expected behavior amongst accountants. Additionally, the Public Company Accounting Oversight Board (PCAOB) provides oversight for ethics in the accounting profession. Major accounting firms, professional associations, and governmental bodies all shape what it is to be an accountant (Brouard et al., 2017). Thus, the moral identity formation of new accountants is shaped by the expectations and norms of the industry.

To prepare students to become accountants, institutions of higher education must teach students to think and act in a manner consistent with the ethical standards set by their desired profession (accounting). This includes teaching students the way accountants must think about the rules and regulations of accounting, the ethical norms of the industry, and the stories of what happens when the rules of accounting are not properly followed (Examples: Enron, WorldCom, Bernie Madoff). By being immersed in the culture of accounting over a length of time, students who were once not accountants eventually develop the characteristics and moral identity of accountants.

Of course, moral identity is not solely formed and shaped by higher education and professional development. As stated previously, beliefs, values, worldview, and personal narrative are affected by many social and cultural factors, including religious practice and identity (Weaver, 2021). To understand how being Christian might impact a person's moral identity, it is necessary to first investigate the foundations of Christian moral identity and practice.

THE FOUNDATIONS OF CHRISTIAN MORAL IDENTITY

The Christian narrative has four great acts: Creation, Fall, Redemption, and Restoration. Genesis chapter 1 introduces the creation of all things by God: "In the beginning God created the heavens and the earth" (Genesis 1:1, NIV). Genesis 1:27 introduces the concept of humans being created in the image of God, clearly connecting human identity with God's identity. Later, in Genesis 3, the Fall of humanity is recounted through the story of Adam and Eve. Through the Fall, human identity took on the nature of sin and death. Then, in the gospels, the Redemption of Christ made it possible for human identity to be rightly restored, as a foretaste of the total Restoration of all things in God's kingdom. These four acts provide a framework for understanding the Christian story.

The unique and pivotal point in this Christian story is the death and resurrection of Jesus Christ. As the Apostle Paul writes in Romans 4: 24-5, "but also for us, to whom God will credit righteousness—for us who believe in him who raised Jesus our Lord from the dead. He was delivered over to death for our sins and was raised to life for our justification" (NIV). Becoming a Christian requires the trans-

formation of identity, hence the terminology of being "born again," introduced by Jesus in John 3:3.

Protestant theologian and reformer Martin Luther seated the true source of Christian identity formation in the cross of Christ. Luther posited that "[o]nly through suffering and the cross will we obtain a true insight into who we really are, what our purpose in life is, and who God is" (as cited in Bräutigam, 2019, p. 70). "Then Jesus said to his disciples, 'If anyone would come after me, he must deny himself and take up his cross and follow me'" (Matthew 16:24, NIV). Thus, suffering with Christ is a core part of Christian identity formation. Such recognition and expectation of suffering, especially temporal and short-term suffering, prepare the believer, like the Samurai, to exhibit counteractive control when tempted to give in to negative external pressures.

Experiencing a transformed, restored identity in Christ is expected to touch all parts of the Christian's life, including their moral identity and ethical outlook and behavior. As Romans 6 elaborates, the person that is in Christ is no longer a slave to sin, but a slave to righteousness. Ephesians 5:1 urges believers to "[b]e imitators of God, therefore, as dearly loved children" (NIV). The majority of Ephesians chapter 5 describes what imitating God consists of, including activities that are "improper for God's holy people" (Ephesians 5:3, NIV) as well as exhortation to do good: "Submit to one another out of reverence for Christ" (Ephesians 5:24, NIV). It is clear that a new, more ethical righteous nature cannot be brought about by human willpower and sheer discipline. Rather, salvation and the reorientation of human nature is a free gift from God—"not by works, so that no one can boast" (Ephesians 2:9, NIV). The pivotal turning point for the Christian's identity is based on a personal relationship with God the Father, made possible through the atoning sacrifice of Jesus Christ, brought about through the power of the Holy Spirit.

Restoration of identity in the Christian story is not merely an individualistic affair. Key to the Christian identity is the expectation of the return of Jesus Christ to restore all of creation to perfection, as was intended in the beginning. The final time of judgment is the result of Christ's kingdom being fully established on earth. "No longer will there be any curse. The throne of God and of the Lamb will be in the city, and his servants will serve him" (Revelation 22:3, NIV).

Fellowship with other Christians is part of the social restoration process. The *imago dei* (image of God) in action allows Christian relationships to become more like the perfect, Trinitarian relationship of the Godhead—a relationship based in mutual deference and glorification. "When the church is incorporated into Christ, it does not merely echo the trinitarian relationships, but is given to participate in them. By becoming the body of Christ, the church participates in the 'filial relation' and thus 'enter[s] the community of God's being'" (Sarot, 2010, p. 44). The Christian life is not one of mere intellectual belief or the result of a single decision in time to accept Jesus; rather it is an actively ongoing social and spiritual process of identity formation.

Christian Identity Formation

> Religion is not only tenacious, it also constantly changes form. This is because it is more than just a set of rituals, symbols, and institutions; religion is also very much about function, not least of which is to lend life meaning and purpose, or "existential depth." (Everett, et al., 2018, p. 1121)

Christian identity is teleological. The Christian exists with a distinct purpose: to worship, serve, love, and embody Christ and to make disciples of all nations. These core purposes can be traced back to Jesus and the pronouncement of the Great Commandment (Matthew 25:35-40, NIV) and the Great Commission (Matthew 28:16-20, NIV). From this purpose comes the function of the Christian life, which is codified into the rituals, symbols, and institution of the church.

The rituals of Christianity shape a Christian's identity through repetition. The common Christian rituals such as baptism, the Eucharist, prayer, confession, study of scripture, fellowship, and spiritual disciplines (such as fasting, sabbath, charity, service, etc.) are intended to be formative. While there is variation in how Christian groups practice and interpret rituals, there is a great deal of overlap amongst all Christian groups when it comes to identifying and practicing the key rituals of the faith. For example, Christian holidays, such as Christmas and Easter, are rituals, as they provide set times throughout the year for Christians to remember and practice their faith. These holidays are based directly on gospel stories and carry a similar meaning and importance to Christians all around the world.

The symbols of Christianity are intimately tied to the concepts of life, death, and resurrection. For example, the practices of the Eucharist and baptism are symbolic rituals, both commemorating key activities of Christ that symbolize the coming of His kingdom. The Eucharist recalls the body and blood of Christ, given for the forgiveness of sins; baptism symbolizes the dying of the self in order to be reborn in Christ. These Christian rituals are practices of hope in the promise of eternal life, keeping the believer focused on future glory. Thus, the rituals and symbols of the church are intended to help Christians leave their sinful nature, and to take on an identity centered on the perfect person of Jesus Christ. As the next section elaborates, this process of

Christian moral identity formation relates to and supports the development of counteractive control.

CHRISTIAN IDENTITY FORMATION, COUNTERACTIVE CONTROL, AND IMPLICATIONS FOR PEDAGOGY IN CHRISTIAN HIGHER EDUCATION

"[O]ne's God reflects something essential about oneself" (von der Ruhr, Ngo, & Daniels, 2018, p. 4). Jesus, the God-Man, the suffering servant, is the ultimate Christian example of counteractive control. Though tempted in the desert, he resisted and rebuffed the devil. In the Garden of Gethsemane, he chose to obey the will of His Father and submit to death on the cross. "For we do not have a high priest who is unable to empathize with our weaknesses, but we have one who has been tempted in every way, just as we are—yet he did not sin" (Hebrews 4:15).

Resisting temptation is a central part of the Christian story and identity. Spiritual power to resist temptation is promised throughout the Bible. "No temptation has overtaken you that is not common to man. God is faithful, and he will not let you be tempted beyond your ability, but with the temptation he will also provide the way of escape, that you may be able to endure it" (1 Corinthians 10:13). Also, in the Lord's Prayer the line, "Lead us not into temptation, but deliver us from evil" (Matthew 6:13) petitions God for the spiritual power to follow the way of Jesus.

Christians are taught through the scriptures, and through stories of martyrs and saints, that they must resist evil and that the power to do so will be given to them by God. Such stories are given as examples; those saints who suffered for God are celebrated. By honoring those who have endured temptation and suffering, Christianity prepares its adherents for a life of trials, thereby actively engaging the practice of counteractive control.

Also, equally as important, Christianity provides grace for those who fail their trials. God is always willing to forgive, as is shown in Jesus' forgiveness and reinstatement of Peter, who denied him three times in his time of great need. Again, the central figure of Christianity, Jesus, is the ultimate example of expressing one's identity through a life of sacrifice, and he sets before all Christians this call to self-deny moral action.

> If anyone would come after me, let him deny himself and take up his cross and follow me. For whoever would save his life will lose it, but whoever loses his life for my sake will find it. For what will it profit a man if he gains the whole world and forfeits his soul? Or what shall a man give in return for his soul? (Matthew 16:24-26)

Implications for Pedagogy in Christian Higher Education

The process of Christian identity formation discussed in the previous section is key to understanding why institutions of Christian higher education can support teaching business ethics via counteractive control. First, the rituals associated with Christian worship, i.e., prayer and participation in the Eucharist, are consistent with the premises of counteractive control and the development of moral identity. In the same way that repetitive prayer and meditation draws people closer to Christ, Counteractive Control Theory stresses the reinforcing aspect of repetitive recognition of the potential obstacles to future ethical resolve. Second, the Christian identity formation process has an explicitly ethical ontological component. In the words of the apostle Paul, "I have been crucified with Christ and I no longer live, but Christ lives in me. The life I now live in the body, I live by faith in the Son of God, who loved me and gave himself for me" (Galatians 2:20). As discussed in section 2, this implies that it is possible to strengthen students' moral resolve by appealing to their moral identity as "crucified with Christ."

The importance of developing ethical resolve through the use of procedures such as counteractive control is typically minimized in the business world. In the 2020 Report to the Nations, the Association of Certified Fraud Examiners (ACFE) lists 18 of the most common anti-fraud controls used by their member organizations. Some of these controls are prescriptive, i.e., having a code of conduct or a formal anti-fraud policy. Some are preventative, i.e., job rotations and formal fraud risk assessments. Others are designed to identify the fraud after it occurs, i.e., surprise audits and employee whistleblower hotlines. However, of the 18 controls listed by the ACFE, none directly relate to developing the moral identity of the workforce.

In a similar vein, from a more academic perspective, Martineau et al. (2017) developed a six-factor model of ethics program orientations. Their purpose was to identify the common perspectives or orientations used by large companies when developing their business ethics programs. Of the six factors identified, only one, the "experimental development" factor, emphasized strengthening the internal ethical resolve of the current workforce. However, the authors observed that of the orientations used by large companies, "the least developed practices are the ones associated with the experiential ethical development approach" (Martineau et al., 2017, p. 804).

It is possible to contextualize these perspectives using the Fraud Triangle, a ubiquitous model developed by Cressey (1973). The Fraud Triangle attempts to explain the causes or "forces" that drive fraudulent behavior. These forces are pressure (financial or otherwise), opportunity

(i.e., being in a position of financial trust), and rationalization (the process of justifying the unethical act). Most of the controls discussed above are focused more on either reducing pressure or opportunity and less on the process of rationalization. Counteractive control training and appeal to workers' or students' moral identity directly address this third force of rationalization. As discussed above, by reminding the worker or student that they should expect to encounter pressure and temptation, that temptation will be hard to resist, and that resisting temptation is an essential part of their moral identity. The temptation to act on their rationalization is reduced. Another way of saying this is that counteractive control training linked with appeal to moral identity reduces the power of rationalization in the context of the Fraud Triangle.

This has positive implications for business ethics instruction. The combination of counteractive control training with appeal to moral identity in the business ethics classroom provides a needed, yet underutilized, tool. Martineau et al. (2017) stress the importance of the principle of "requisite variety" in controlling the ethical ethos of a company. Requisite variety implies that "the adoption of a pluralist approach resulting in the implementation of a variety of different and complementary ethics practices stemming from diverse orientations is required to improve the ethics of organizations" (Martineau et al., 2017, p. 797). This is the ethical equivalent of a carpenter making sure to bring all the necessary tools to the job site. In the classroom, this means that it is essential to use all the various tools at our disposal to most effectively promote the development of ethical resolve when teaching business ethics. Neglecting a tool such as counteractive control training is tantamount to a carpenter going to a job site without a saw, hammer, or tape measure.

In the context of Christian higher education, the Fraud Triangle can be used as a vehicle to introduce both counteractive control and the importance of linking ethical decisions to Christian moral identity. Expository methods include discussion forums, case studies of actual business frauds, guided prayer/meditation, role playing activities, and experiential games and learning. These methods should be designed to increase the mindful awareness of one's own susceptibility to the forces of the Fraud Triangle, especially rationalization. In our experience, this produces a strong student response and a heightened valuation of counteractive control methods, identity, and prayer in strengthening ethical resolve. (See Appendix A for an example of a learning activity.)

The intent of this activity is to help the student bridge the gap between an ontic understanding of ethical concepts to an ontological realization of an ethical experience and a deeper knowledge of their ethical self. In a similar vein, students are encouraged to actively explore questions such as the following:

- How has the "pressure" component of the fraud triangle affected me personally?
- How and when am I most willing to rationalize?
- How do I sustain my (ethical) resolve?
- When am I most able to resist "temptation"?
- How does my understanding of my Christian identity affect my responses to the above?

As discussed above, sincere reflection on these questions can strengthen the resolve to behave ethically in a pressure situation. This is necessary since although there are a plethora of college and business ethics programs, serious ethical lapses are constantly in the news. As Heidegger (2010) stresses "real education lays hold of the soul itself and transforms it in its entirety by first of all leading us to the place of our essential being" (p. 167).

SUGGESTIONS FOR FUTURE RESEARCH

How then is it possible to empirically test the effect of counteractive control training and appeal to moral identity on actual ethical behavior? Whatever the nature of an empirical test, it is necessary that the design creates a decision environment that produces responses like those the students would make in an actual exam. An example is shown below of a specific experimental design focused on helping students resist the temptation to cheat on online exams.

If students were merely surveyed as to whether they thought the ethical instruction was effective, their responses would lack the immediacy of in-situ responses to ethical challenges. In these situations, responders do not have anything at risk and have no "stake in the game." The pressure leg of the Fraud Triangle is inoperative, and their ethical responses may not reflect their actual behavior in a real-world high-stakes environment. In these situations, tests of the effectiveness of counteractive control training in strengthening ethical resolve may overstate the actual efficacy of the training because there are no costs to the student participants' decision to act or say that they would act in an ethical manner. Since there is no real-world cost to acting honestly, it is easy for participants to assert that in a similar real-world situation, they would choose not to lie, cheat, or commit fraud.

What is needed are experimental designs that capture the true risk to the participants of behaving ethically. In other words, pressure needs to be present. Only when participants have an actual stake, i.e., something to lose, in

the outcome of their ethical decisions, will it be possible to accurately measure the effectiveness of counteractive control training and appeal to moral identity. What is needed are longitudinal procedures more capable of directly measuring this effect. Surprisingly, the online education environment provides opportunities for such an experimental design.

For example, an unfortunate consequence of the online modality is the ease with which it is possible to cheat if a publisher's text bank is used by the instructor to construct the test. This is because it is relatively easy for students to illicitly obtain test-bank solutions from dubious online sources. As a result, some instructors edit the test bank questions or use multiple test banks to make this more difficult (Deadman, 2016). Nevertheless, the online availability of test-bank solutions can form the basis of the experimental test design to evaluate the effectiveness of counteractive control training and appeal to moral identity in strengthening ethical resolve to not cheat online. A general description of a possible test design is outlined below:

1. Form a multiple-choice test using the test bank.
2. Change an inconspicuous part of each question so that, although it appears to be unaltered, the correct answer choice changes.
3. Using two sections of the same class, randomly select one section as a control group and the other as a treatment (counteractive control/moral identity) group.
4. Ensure that the instructional modalities are the same for both groups (including an appeal for integrity when taking the exam). However, the treatment group receives counteractive control and Christian identity training, whereas the control group does not.
5. Administer the test.
6. For each student, count the total number of incorrect responses (I), then count the number of these incorrect responses that would have been correct had the question not been altered (IC). Form the ration IC/I, which represents the proportion of the student's incorrect responses that are identical to the test bank solution. Thus, a student who cheats and uses online solutions to the questions will have a high IC/I ratio (i.e. close or equal to 1), because the reason for missing the question was that the test-bank solutions were used. A student who simply guesses at the solution will have a lower IC/I ratio closer to ¼ if, for example, there are 4 responses for each question.
7. The testable prediction is that, if the ethical training is effective, the IC/I ratio for the treatment group will be significantly less than that of the control group.

This is only one possible scenario. The point is that an effective experimental design should attempt to capture at least some of the pressures and risks inherent in actual ethical decision-making situations. Future research should embrace this objective and will help clarify the difference between what subjects say they will do and what they will actually do, and the extent to which counteractive control training and appeal to moral identity can contribute to strengthening ethical resolve.

COUNTERACTIVE CONTROL AND MORAL IDENTITY

The continued prevalence of ethical lapses reported in the media suggests the need for an altered paradigm in approaching the teaching of business ethics in higher education. This paper suggests that linking counteractive control training with the missional aspect of Christian identity formation prevalent in institutions of Christian higher education may produce strengthened ethical resolve in students, leading to fewer ethical lapses in the educational environment and in the workplace. Thus, institutions of Christian higher education are well suited for integrating counteractive control theory through their existing ethics pedagogy. Additionally, this paper suggests pedagogical methods for implementing counteractive control training in teaching business ethics and provides teaching examples from the authors' personal experience. The importance of, and suggestions for, future research in strengthening ethical resolve through counteractive control training are provided. Finally, it is argued that future research in this area should move beyond mere self-reporting, and empirical research methods are recommended for further studying the effectiveness of counteractive control training.

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APPENDIX A: A FRAUD TRIANGLE SCENARIO

Imagine yourself in the following situation: You are a senior in your last semester of college. You made it this far by hard work and with financial support from your parents, even though they had to scrimp and save to help you. Your parents were glad to help and are also extremely proud because you are the first person in the family to attend college. Your extended family is planning to come to your graduation, and there is a big celebration of family and friends planned at a venue in your home town immediately after the ceremony. In addition, you have just accepted a good position back home at a prestigious company, contingent upon your graduation at the end of the semester.

However, all is not roses. You have a 70 average in a geometry course, which, if you do not pass, will prevent your graduation and cause you to lose your new job. You are not even interested in geometry, but you had to take the class as it is a required course in your major. Also, if you don't pass the class, you can't imagine how disappointed your parents will feel.

Only the final exam in the geometry class stands between you and graduation. You have studied very hard all semester. The instructor, however, was always too busy to help you, even going so far as to imply that the students who constantly come to him for help were not serious students, were somewhat lazy, and were probably just looking for an easy way to pass the class. In addition, his manner of brushing you off when you went to him for help was always laced with condescension and sarcasm. In class, he was often unprepared, and had no apparent concern for whether the students learned the material. He plainly enjoyed hearing himself talk. He routinely peppered his lectures with impatient admonitions that the subject matter "just isn't that hard" while rolling his eyes upward in disbelief.

It is now the last week of the semester, and you have easily spent 20 hours studying geometry. However, there are still some concepts that you just can't get. While walking down the hall in the business building, you happen to see the instructor in the copy center. Getting up your courage, you enter and ask him if you could schedule a meeting with him at his convenience some time that week because you have some last-minute questions. He sighs, smiles condescendingly and grudgingly tells you that he might be able to spare five minutes if you send him an email and tell him all the times you are available. He then abruptly turns and walks away. Trying to suppress your frustration, you look down and notice an extra copy of the final and the solutions to the test in the trash that your instructor had thrown away.

Apply the fraud triangle to this situation. What pressures are involved? Can you feel the rationalization? What would you honestly do in this situation? What do you think is the right thing to do? Are your impulses consistent with your sense of moral self? How would prayer and preparing yourself in advance for situations like this help? Look within yourself and then discuss these questions with your classmates.