

**SELF-EVIDENT TRUTHS: DISPOSITIONS, VALUES, AND DESTINY  
(A LECTURE/DISCUSSION ON THE FIRST DAY OF CLASS)**

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**ABSTRACT**

To communicate a propositional model of positive behavior based primarily upon sensory self-examination. To encourage students to examine the reality around them and to discern “self-evident” truths that ennoble them and contribute to society’s well being. To create discussion and motivate the student to seriously ponder about ethical decision models using traditional values and morality. To assist the individual student to better shape his/her decision-making toward consequences that lead to personal happiness and society’s well being.

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**Purpose:**

This lecture/discussion is to encourage students to think seriously about their ethical decision-making process. The overall objective is to impress upon the student the importance of ethical behavior in both personal and business life.

**How to use:**

The professor may use this lecture on the first day of class when most students have yet to obtain their books, syllabus, or have any assignments prepared for class. Dispersed throughout the lecture/discussion are probing questions that are intended to be discussed in class.

**Which course:**

This lecture is broad enough to be useful in a wide variety of courses—from accounting to management and at any class level.

**Usefulness:**

As any particular business course proceeds through a term, ethical cases/scenarios are often presented in the text or by professor materials. Most such ethical story vignettes can be linked back to this lecture’s fundamental premises.

**Resource for students:**

The professor can attach this lecture to his/her website or business-course network, allowing student to download the file for course and/or personal use.

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**INTRODUCTION**

Today, we have an opportunity to discuss important, timely, and ethical issues. We have yet to prepare for this course's specific materials, so I would like to present to the class, for discussion and musing, an ethical decision-making model. Ethics is not a study which is primarily concerned with getting people to do what they believe to be right, but rather with helping them decide what is right." (Jones, 1969) This presentation will not be about the unethical and illegal improprieties occurring at Enron, Tyco, WorldCom, or about the Arthur Andersen collapse, or about the complexities of accounting for derivatives and hedging instruments, or about how a CPA might audit such transactions to test management's financial statement assertions, or how management makes decisions to report financial information in the most advantageous manner. We are going to speak to the moral base for which all these problems stem.

We live in a turbulent time. We are experiencing wars, terrorism, business failures, illegal business transactions, and in general, unethical conduct throughout society. These are not times too dissimilar from those of ancient Greece and other previous great world civilizations. Plato experienced these issues himself and wrote about them (Beavers, 2003).

In Plato's work, *The Republic*, he implies something that should cause us to contemplate. This contemplation will spur introspection and thought on these very issues. Plato implies that the ultimate aim of education is the training of character (Jowett, 1956:397-478).

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*What is character? Can you think of a person you believe has character? What personal values define a person's character? Should a person's character change for each venue he finds himself/herself in—family, business, community, church, etc?*

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The primary objective of education is to help students find truth and wisdom. The current educational experience is diced, sliced, specialized, and compartmentalized. Educational institutions have dropped courses that would probe the deeper questions impacting life—courses such as philosophy and ethics that taught individual- and societal-, morality, virtue, and beauty. And what has replaced these most valuable courses? Courses such as multiculturalism, environmentalism, and/or homosexuality have taken their place (Bork,1997:250-271). In such "progressive," "intellectual," or "advanced" learning environments, students are rarely challenged to closely examine life's realities to discern what has been termed "self-evident truths."

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*What philosophy courses are taught at this institution of higher education? Does your field of study require philosophy courses? Have you ever taken an elective course in philosophy? Do you believe it important to train your thinking to better determine what truth is? Do you believe values are the same as virtues?*

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Self-evident truths are intuitive, natural, discernable and obvious to the senses, which is reality. Self-evident truths are also evidenced by the fact that any proposition to their opposite is absurd. A battle for truth by reason versus truth by senses has been waging for centuries. The thinking of Plato, Pyrrho, Descartes, Leibnitz, Kant, Hegel and other reasoners versus the thinking of Socrates, Galileo, Bacon, Hobbes, Locke, and Mill and other sensationers.

Will Durant, a consummate historian and philosopher, studied over 20 civilizations and is well versed in human nature and practice. Durant explains, that those that discover truth through the senses . . .

scorned as senseless a reason that dared to seek truths beyond the reach of sight and touch and taste and smell and sound. But surely, said Kant, mathematics was independent of sensation, true *a priori*, before experience; the square of 5 would be 25 no matter what the senses might say. No, answered Mill; we believe that  $2*2 = 4$  only because we have again and again, in the experience of the individual or in the socially transmitted experience of the race, felt or seen 4 as the result of 2 times 2. All knowledge, said Locke, is derived from sense, and even the loftiest deductions of higher mathematics are precariously uncertain until the experience of the senses stamps them with approval (Durant, 1941:28).

Durant further states,

It seemed to William James, against the background of an America too active to be patient with abstractions, that obscurity was not a prerequisite of philosophy, and that the meaning of truth was simple enough to be stated in terms that even a business man would understand. Truth was efficacy. Instead of judging an idea by its origins, or by deduction from inviolate first principles, James called it to the test of action, asked for its practical consequences when applied, and turned the face of thought again to things. . . Bacon's view, that 'the rule which is most effective in practice is also most true in theory,' and of Bentham's manufacturing philosophy, that utility is the test of all (Durant, 1941:30).

Through life's experience, people create their own philosophical framework. Life's experiences tend to reveal self-evident truths. We are able to identify these truths when we have thought and considered deeply enough upon these experiences that our mind and

heart come to the same conclusion. Blaise Pascal, a mathematician who lived 1623 to 1662, said,

“We arrive at truth, not by reason only, but also by the heart (Lewis, 2000).”

Could this notion that truth be found through reason and the heart be referring to a person’s intuition, his/her conscience? When Socrates declared by which method he was able to ultimately test the truth and discover it he said,

“Some one may wonder why I go about in private giving advise and busying myself with the concerns of others, but do not venture to come forward in public and advise the State. I will tell you why. You have heard me speak at sundry times and divers places of an oracle or sign which comes to me, and is the divinity which Meletus ridicules in the indictment. This sign, which is a kind of voice, first began to come to me when I was a child; it always forbids but never commands me to do anything which I am going to do.” (Jowett, 1956: 76-77).”

Education should help create the mature mind, which is a vigorous mind and heart, oriented toward reality, expanding the intellect within us, wherein the “knowing mind” dwells (Cowan, 2001). Yet this mode of knowledge is increasingly dismissed in higher education. From this rather dismal introduction, the necessity of combating this regrettable state of affairs is obvious. The framework or model, that follows, posits that the cultivation of a proper disposition and the willingness to recognize and personally integrate proper values will lead to greater happiness. As individuals cultivate a proper disposition, by daily decision-making influenced by acceptance of proper values, greater joy and happiness in this life will be achieved.

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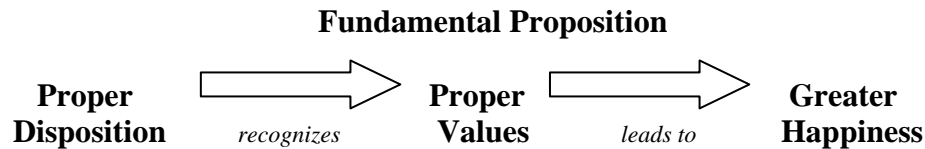
*What is your definition of truth? How do you discern truth? Do you find yourself persuaded only by reason? Do you use your conscience to discern truth? Do you find yourself persuaded only by experience? Can these two modes of discovery be harmonized?*

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Plato was a student of Socrates, 399 BC. Plato experienced societal upheaval of war, despotism, radical democracy, societal decline, and more personally, the death of his mentor, Socrates. These experiences impacted Plato. He studied with the great philosophers and thinkers of his time. He traveled extensively, traveling from Greece to Italy, to Egypt and then back to Greece. Plato, echoing his mentor Socrates, thought it important to examine one’s life and to hold on to that which is good. Plato, if anything, “was a *moralist*, and his primary objective as a philosopher is to figure out the best way to live one's life and to convince others to live this way or, if one can't discover the best way to live, then to devote one's life to the discovery of it (Beavers, 2003).”

## FUNDAMENTAL PROPOSITION

Figure 1.



What is a proper disposition? The pursuit of truth is a good and proper disposition. Socrates said,

“And if again I say that to talk every day about virtue and the other things about which you hear me talking and examining myself and others is the greatest good to man, and that the unexamined life is not worth living...(Jowett, 1956: 84).”

It is through the examination of life’s experiences, that truth is found. In that examination, truths are “self-evident.” These manifested truths lead to recognizing proper values. Proper values should then become the individual’s true aim, goal, or strivings in life. Such integration of proper values ultimately determine destiny.

As we live and observe several different societal cultures, or forms of life, we can observe their outcomes or evidences of benefits, advances, or good characteristics, as well as detriments, retreats, or bad characteristics. We use reason and rationality to discriminate between competing cultural values or norms.

Even though no direct evidence of Socrates’ own writing, secondary sources of some of his discourses, statements, and “Socratic” musings do exist, thanks to Plato. The following colloquy could have occurred between Socrates and Protagoras—it almost sounds familiar today:

**Protagoras:** Truth is relative. Truth is only a matter of opinion.

**Socrates:** You mean that truth is mere subjective opinion?

**Protagoras:** Exactly. What is true for you is true for you, and what is true for me, is true for me. Truth is subjective.

**Socrates:** Do you really mean that? My opinion is true by virtue of its being my opinion?

**Protagoras:** Indeed I do.

**Socrates:** My opinion is: Truth is absolute, not opinion, and that you, Mr. Protagoras, are absolutely in error. Since this is my opinion, then you must grant that it is true according to your philosophy.

**Protagoras:** You are quite correct, Socrates.

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*Who won this debate about truth? Is truth relative or absolute? Restate Protagoras' position regarding truth. Restate Socrates' position regarding truth.*

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Today, some would say, as Protagoras, that truth is not absolute, that nobody can tell another person what truth is, that truth is relativistic, that truth is subjective, and that truth can not be discerned. Well, such crowds of non-self-examining fools are wrong. They are as wrong as social theorists that reject as most optimal, societies that promote democracies, democratic capitalism, and the structure of law that protects life, liberty, property, and the freedom of conscience. (Hayek; Muravchik; Novak) They are as wrong as those sexual relativists that reject millennia of evidence that the optimal nuclear family structure begins with a male and female partnership. (Cameron; Lerner; Tasker; Wilkins; Marriage Law Project 2000) They are as wrong as those political idealists that reject "natural-law" evidence. (Muravchik; Vazsonyi) They are as wrong as those social engineers that believe "equality of opportunity" is somehow the same as "equality of outcome." (Adams; Dalrymple; Kirk: 213; Sowell, 1999: 53) They are as wrong as those that believe that all persons are equal in that they have the same drives, dispositions, habits, motivations, and desires in life, ignoring universal principles and natural-law evidence, therefore all should have and desire the same station or status in life. (Kirk, 1995: 23-24) They are as wrong as those "dotcom" companies that collapsed into miserable bankruptcy because they thought the old economic rules no longer applied, when in fact, as in all the above cases, the truth was otherwise.

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*Has the author presented valid observations? Do any of these statements offend you? Is it acceptable to have opinions that may offend another person? Can inquiry plumb for the truth when uncomfortable opinions and ideas are left out of the discussion?*

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There are fundamental truths that all will discover. These fundamental truths are self-evident, and they can only be found through objective examination of reality. Truth is the conformity of a proposition to the way things are. So, as individuals develop recognition of what truth is and the associated proper values that emanate therefrom and adhere to such self-evident values, they will find greater happiness in this life. Will Durant wrote,

Let philosophy concede, then, that not in philosophy but in life man must find his keenest satisfaction; not in the library or the monastic cell, but in the harmonious fulfillment of his natural and oldest instincts. Happiness is unconscious because it comes on when we are natural; if we stop to analyze it, it disappears, because it is

unnatural to stop and analyze. If the intellect contributes to happiness it must be not as a primary source, but as the medium of coordination, the instrument whereon we evoke a harmony of desire. . .

We need only clear our minds and cleanse our hearts, and that great company will welcome us, and pass on their lore to us as graciously as ancient sages loved to instruct youth. When meanness is gone from us and we have learned to honor truth even when it leans away from our desire, we shall be fit pupils for Aristotle and Spinoza, for Whitman and Euripides, for Pheidias and Leonardo, for Nietzsche and Christ (Durant, 1941: 621-625).

Answer the age-old question, “What good is truth?” Well, understanding and living the truth will make you happy. So, back to the posited fundamental proposition,

- A proper disposition is a desire to seek truth through examination, which leads to recognizing proper values, and that
- proper values lead to identifying worthy goals and aspirations, which become the quest in life and leads to greater happiness, which
- greater happiness is the natural outcome of harmonious alignment with truth.

### **THE PROPER DISPOSITION**

What is the proper disposition that ought to possess in our quest for happiness? It ought to be a disposition to learn, by obtaining knowledge and understanding, through the examination of reality. Truth will discipline all. As individuals fall into many errors, thinking they know the truth, the consequential pains will teach otherwise. Having a proper disposition will enable individuals to learn from such experiences.

### **THE PROPER VALUES**

From personal examination and the examination of other experienced and wise persons, I have come across some maxims that appear to be truths, and if followed, will bring happiness. Today, there are two maxims, of many, I wish to present:

- Seek to increase individual virtue and morality and eschew that which is vulgar, and
- Seek to possess individual honesty and integrity.

Why these two maxims?, because these two self-evident truths need our constant vigilance, both in our personal and in our business decision-making modes.

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*What is a maxim? Is a maxim a philosophical “first principle”? Have you ever thought of your own behavioral model for happiness? Can an individual model of personal happiness leave out the concern for community? Are consequential results—short-term and/or long-term in your construct? Are pleasures the same as happiness?*

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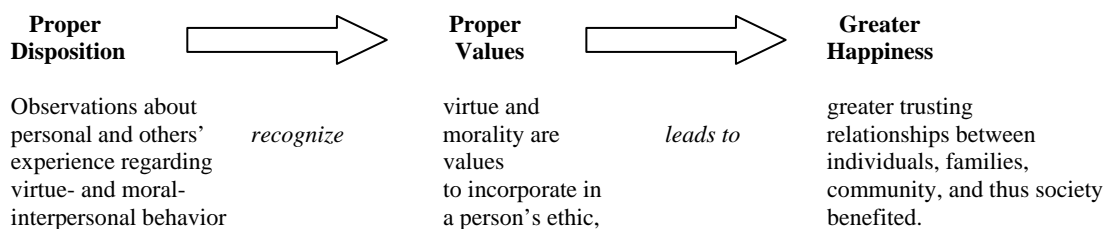
The Josephson Institute of Ethic mused on the human quest of happiness, it wrote, “Enlightenment philosophers and the American Founding Fathers enshrined the pursuit of happiness as a basic right of free men. But is this pursuit a moral end in itself? It depends on how one defines happiness. Our values, what we prize and desire, determine what we think will make us happy. We are free to pursue material goals and physical sensations, but that alone rarely (if ever) leads to enduring happiness. It more often results in a lonely, disconnected, meaningless existence. The morally mature individual finds happiness in grander pursuits than money, status, sex and mood-altering substances. A deeper satisfaction lies in honoring universal ethical values (values), that is, values that people everywhere believe should inform behavior. That unity between principled belief and honorable behavior is the foundation for real happiness (Josephson, 2002).”

It is the becoming the morally mature individual that should be our aim. Seeking an understanding of and integrating proper values or values brings long-lasting peace and happiness and is the struggle we all face. Think soberly and contemplate, are not virtue and morality and the avoidance of vulgarity a noble and right thing?

## VIRTUE AND MORALITY

**Figure 2.**

### **Seek to Increase Individual Virtue and Morality and Eschew that which is Vulgar**



Some philosophical discussions view being moral and virtuous related to living in concordance with the “good” values identified by reason and evidence. (See list of selected values in the appendix). Some philosophical musing ask, “Why be moral?” This paper’s propositional model declares that being moral brings greater happiness and contentment to the individual and society. The absurd question would be “Why not be immoral?” The trail of evidence, especially those which are long-term in nature and not so readily identified, bears witness to the obvious reasons to not live immoral lives. My propositional model does well by asking the reader to integrate into action the desire to live virtuous, moral, and good lives.

Why should we be concerned for virtue and morality? There appear, through philosophical deliberations, to be five supporting reasons:

- (1) To keep society from falling apart,
- (2) To ameliorate human suffering,
- (3) To promote human flourishing,
- (4) To resolve conflicts of interest in just and orderly ways, and
- (5) To assign praise and blame, reward and punishment, and guilt.

(Pojman, 2002: page 17)

These five reasons apparently sustain an orderly society in which all individuals can experience greater happiness and peace. Aristotle wrote,

The end toward which men strive in life is happiness. Happiness for each creature is founded in the best possible performance of the function for which he is peculiarly adapted. Man then finds his highest and most lasting happiness in the active life of his soul in accordance with virtue.

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*What is your definition of virtue? Does ancient Greek definition of virtue differ from a contemporary American definition of virtue?*

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Richard Vetterli and Gary Byrner wrote concerning the evolving definition of virtue in public discourse and politics:

Recent scholarship on the American founding has often failed to give sufficient attention to the *evolutionary* character of the concept of virtue. When historians refer to virtue, they are often drawn back to classical antiquity, narrowing their definition of the term to its ancient expression, and confusing it with the ‘modern’ concept of virtue. Centuries before the Constitution was written, the concept of virtue had begun its metamorphosis. It had, over time, become infused with biblical Christianity, which had become a kind of ‘general Christianity,’ even

within medieval Christendom, and had emerged as a body of moral precepts (Vetterly, 1996: 6).

Morality, which is paramount to a civil society, begins with self. Our second president John Adams, stated,

That the first want of man is his dinner, and the second his girl were truths well known to every democrat and aristocrat, long before the great philosopher Malthus arose, to think he enlightened the world by the discovery (Burke, Vol. III: 79).

Yet this is a mere contemptuous half-concession; man's nature. Men are weak and foolish, *especially when deprived of proper leadership and good institutions*. They are not mere creatures of appetite; nor are they by instinct selfish. LaRochefoucauld erred when he thought self-love was the ruling passion of humanity—or at least, he did not define that longing properly, which is more specifically “a desire to be observed, considered, esteemed, praised, beloved, and admired by his fellows.

The yearning for good repute, then, may be diverted from a possible course of vice to one of general benefit. But the weakness and ignorance of man leave him continually exposed to tempting love of gold, love of praise and ambition, as well as impulses less than these aristocratical passions.

*Only religious faith, stable institutions, and candid recognition of his own failings can withhold man from the spiritual destruction that lurks at the back of such appetites. Men must try to attain balance of the affections and appetites, governed by reason and conscience. If they surrender the guidance for any course of time to any one passion, they may depend upon finding it, in the end, a usurping, domineering, cruel tyrant.*

They were intended by nature to live together in society, and in this way to restrain one another, and in general they are a very good kind of creatures; but they know each other's imbecility so well that they ought never to lead one another into temptation. The passion that is long indulged and continually gratified becomes mad; it is a species of delirium; it should not be called guilt, but insanity (Woolf, 1931: 177).”

Adams was easy with comparing individual emotions with that of society's emotions. In reality, the individual parts do make up the whole society. So we must be careful in what passions we pursue. We must be careful in learning to balance our passion, or in other words, we must learn to bridle our passions. Good men and women of all ages have been emphasizing this importance. The lover of virtue combats vulgarity. Today, 6 out of 9 men and women in black robes say that virtual child pornography is free speech (US Supreme Court, June 26, 1997). Well, they may set what is “legal” today, but that does not mean that what they set is virtuous, good, praiseworthy, or moral. And they are

simply wrong. Recently, 3 federal appellate judges say that public libraries can not be compelled to have filtering software to protect our communities from pornography (child and otherwise) because “free speech” is more sacrosanct than community standards of morality desiring censorship (Eastern District of Pennsylvania, June 23, 2003). As previously stated, just because they say it is “free speech,” doesn’t mean that their judgment is right, just currently legal. The rhetoric of the vulgar-supporting lawyers has always harmed society. Such rhetoric for the vulgar has helped weaken previous societies.

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*Do you believe that John Adams was correct about the importance of institutions (churches, benevolent associations, etc.) helping to moderate and control appetites? Does religion perform an important role in society? Have people used religion to perpetrate evil in the world and does such use of religion negate the benefits of religious institutions?*

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With regard to “listening” to both your reason and conscience, Socrates exposed how he found truth and what made him so adamant about it. Plato writes, in the Apology, what Socrates taught about finding of truth,

Some may wonder why I go about in private giving advice and busying myself with the concerns of others, but do not venture to come forward in public and advise the State. I will tell you why. You have heard me speak at sundry times and in divers places of an oracle or sign which comes to me, and is the divinity which Meletus ridicules in the indictment. This sign, which is a kind of voice, first began to come to me when I was a child; it always forbids but never commands me to do anything which I am going to do (Jowett, 1956: 77-78).

The great English legislator, Edmund Burke, observed:

Men are qualified for civil liberty in exact proportion to their disposition to put moral chains upon their own appetites. . . Society cannot exist, unless a controlling power upon will and appetite be placed somewhere; and the less of it there is within, the more there must be without. It is ordained in the eternal constitution of things, that men of intemperate minds cannot be free. Their passions forge their fetters (Burke, Vol. 4: 41-52).

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*What do you think Socrates was talking about regarding this “oracle?” What does it mean to say, “Their passions forge their fetters?” In 2003, did the Laker guard Kobe Bryant’s passion form any fetters?*

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A famous writer about ancient manuscripts and writings, Hugh Nibley states,

Cicero advises, don't talk over people's heads—they don't like orators who make them feel stupid; best keep your books at home for private leisure (Cicero, 52). He might have cited the case of Hermodorus, who was banished from the illustrious city of Ephesus because he was guilty of excelling in something: "If he must excel," they said, "let him go and excel over somebody else!" Cicero's own opinion is that "an orator is pleasanter and more plausible to listen to" when he doesn't indulge in a lot of high-brow stuff." Everything must be accommodated to the common judgment and popular intelligence," for the rhetor sells to everybody. To find out exactly what people wanted was the hardest part of the rhetor's work and the secret of his success; it was the canvass or survey, the careful trial-and-error game of emperiria, "to pick out just those things that appeal most to listeners, and not only delight them, but entertain without ever tiring them." Once you had that, the rest was easy, simply "to scratch and tickle the ears of those who want to be tickled." Taking care never to speak harshly to them.

The landslide of vulgarism once started could not be stopped. Good men were intimidated and banished from the cities by mobs who could always count on finding orators that would never contradict them, society reserving its richest rewards for those who could justify, condone, and confirm its vices. Even a strong-minded emperor who tried to stem the tide could wreck his cause by refusing to play along with the show-bred city crowds, and even risk his person if he dared to talk back to them.

The frustration against the vulgar rhetor was pronounced by Socrates, "I only am left alone and cannot agree, for you do not convince me; you only produce many false witnesses against me, in the hope of depriving me of my heritage, which is the truth (Nibley, 1991: 260-261).

So watch out for the pleasant, yet vulgar rhetor because if you know that virtue is good then vulgarity is bad. There is no compromise between the two. There are eternal verities or truths—beauty, goodness, virtue, praiseworthiness—and you must always seek to discover them and cling onto them. Before throwing away the truth conventions of the past, think deeply about the immediate and long-term consequences of actions to be taken. Is what I am about to do a thing of beauty, goodness, virtue, or praiseworthiness?

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*Does rhetoric always support truth? Can a skilled rhetor persuade people to behave badly? Can a skilled rhetor persuade people to behave properly? How does mass media and popular culture impact society, positively or negatively?*

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Vulgarity is the antithesis of virtue and beauty. Again remember, if virtue and beauty are good, then vulgarity is bad. Another thoughtful statement ponders, “If culture eventually makes politics, and a nation’s moral life is, of course, the foundation of its culture, ought we to be concerned as to what we embrace? (Bork, 1997: 2).” Vulgarity is on the increase, not decline in America—for that matter we are in the mists of a Western Decline. Robert Bork warns of our general degeneracy and deviancy,

With each new evidence of deterioration, we lament for a moment, and then become accustomed to it. We hear one day of the latest rap song calling for killing policemen or the sexual mutilation of women; the next, of coercive left-wing political indoctrination at a prestigious university; then the latest homicide figures for New York City; Los Angeles, or the District of Columbia; of the collapse of the criminal justice system, which displays an inability to punish adequately and, often enough, an inability to convict the clearly guilty; of the rising rate of illegitimate births; the uninhibited display of sexuality and the popularization of violence in our entertainment; worsening racial tensions; the angry activists of feminism, homosexuality, environmentalism, animal rights—the list could be extended almost indefinitely (Bork, 1997: 3).

A refrain by Alexander Pope reads (Monson, 1985: 111),

Vice is a monster of so frightful mien,  
As to be hated needs but to be seen;  
Yet seen too oft, familiar with her face,  
We first endure, then pity, then embrace.

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*Is vulgarity on the rise in popular culture or on a decline? Why is it that mass media promotes the baser, darker side of human behavior—sexual promiscuity and violence? What do you think of Alexander Pope’s poem?*

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In writing about ethics in business, U.B. Rao, writes, “It was emphasized that certain values like honesty, personal morality, and transparency in interpersonal dealings were universal. Business ethics, it should be noted, cannot be viewed in isolation, disregarding the value systems of the general society. The common tendency, however, is to point a finger at others for lack of ethics and assume a “holier than thou” posture for oneself. Businessmen blame the government and vice versa. What is needed is serious introspection to identify the root causes of social and business evils like dowry, tax evasion, black money, corruption, profiteering, embezzlement, falsification of accounts, smuggling, etc. so that message of “ethics begins at home” gets ingrained among citizens and their leaders whether in business or in politics (Rao, 1996: 1).”

The question often arises, “Do the same moral standards apply to everyone?” Critics of the theory of ethical relativism point out that, because different people have different moral beliefs about some issue, it does not follow logically that there is no objective truth about that issue nor that all beliefs about that issue are equally acceptable. When two people or two group have different beliefs, philosophers are fond of pointing out, at least one of them is wrong (Valasquez, 2002: 23). For example, Philosopher James Rachels put the matter quite succinctly,

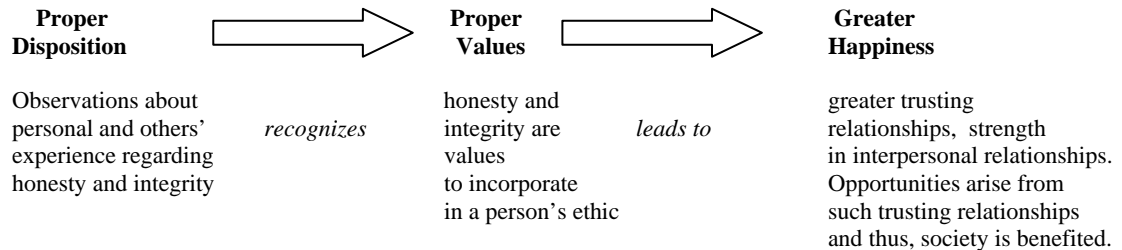
The fact that different societies have different moral codes proves nothing. There is also disagreement from society to society about scientific matters: in some cultures it is believed that the earth is flat, and that disease is caused by evil spirits. We do not on that account conclude that there is no truth in geography or in medicine. Instead, we conclude that in some cultures people are better informed than in others. Similarly, disagreement in ethics might signal nothing more than that some people are less enlightened than others. At the very least, the fact of disagreement does not, by itself, entail that truth does not exist. Why should we assume that, if ethical truth exists, everyone must know it? (Rachels, 1980: 33-39)

The onslaught of institutionalized degeneracy and deviancy can only be combated if we turn away. We must seek to be better drawn toward virtuous behavior and toward moral inclinations. The motivation for turning towards proper behavior always starts with self.

## HONESTY AND INTEGRITY

Figure 3.

### Seek to Possess Individual Honesty and Integrity



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*Does your personal experience support the rationale of this model? Have your parents, clergy, or other trusted individuals ever taught you this truth? Is this truth assumption naïve and simplistic?*

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Marcus Arelius said,

“A man ought to be upright, not kept upright (AICPA, 1989).”

A person is honest who refuses to lie, steal, or deceive in any way. Honesty suggests an active or anxious regard for the standards of one's profession, calling, or position. An honest person is free from fraud or deception. A line of philosophical inquiry always creates a moral dilemma with only two choices. For instance, “Would you lie to save your job?” What is that all about? Trying to find out what degree of honesty a person has? Is the breaking down of every statement's ingredient to hypothetical principles always the best way to find truth? Moral dilemmas do exist, however, many of these kinds of questions are often false dilemmas and other ethical decision models, other than utilitarian or Kantian imperatives, must explain the proper behavior under these circumstances. Rarely does life present itself with only two such alternative choices.

There are theories of moral behavior that can provide excellent models for understanding proper human behavior. W.D. Ross's obligation-based theory is an excellent alternative to the principle of utility or Kant's categorical imperative. Ross argues,

There are some basic rules of moral obligation and that they do not derive from either the principle of utility or Kant's categorical imperative. Some of Ross's basic rules are as follows: “Promises create obligations of fidelity.” “Wrongful actions create obligations of reparation.” “The generous gifts of friends create obligations of gratitude.” . . . Ross defends his principles on the grounds of their faithfulness to the ordinary moral beliefs and judgments. He argues that to

determine one's obligation, the greatest obligation in any given circumstance must be found on the basis of the greatest balance of right over wrong in that particular context (Beauchamp, 2001: 29).

These newer expansive models of ethical behavior appeal to the explanation that best maximizes what most beneficially happens in reality. As stated above, the obligation-based theory is justified, "on the grounds of their faithfulness to the ordinary moral beliefs and judgments." It follows, that the "ordinary moral beliefs and judgments" should come from persons of good character (Beauchamp, 2001: 33). Persons of good character are those that have discovered certain fundamental truths regarding proper behavior and have a reputation for living by such convictions, because they perceive greater happiness by so doing. Greater happiness is achieved by living congruently with these fundamental self-evident truths. These underlying self-evident truths are rooted in the virtues, sometimes referred to as a body of ethics called, character ethics—things as—integrity, humility, fidelity, temperance, courage, justice, patience, industry, simplicity, modesty, and the Golden Rule. Benjamin Franklin's autobiography is representative of that literature (Covey, 1989: 18).

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*What is an example of an obligation-base moral decision? Can you put a moral weight to the various obligations arising from human behavior and thus be able to choose between two competing moral decisions? Is it important to identify persons of good moral behavior and to emulate their behavior? What do you think about "character ethics?"*

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What happens with so much contrived hypothetical conjectures is that you train people to believe that there are many real-world instances where lying is acceptable and you weaken the moral foundation of honesty. Philosophical inquiry should examine past experiences as lessons learned and such history can teach better behavior.

In a dialog of Socrates with Protagoras, Protagoras at length displays a belief, with an observed truth, that honesty is taught and learned. An important statement or a "golden nugget" from Protagoras states,

"And I will now endeavor to show further that they do not conceive this virtue (honesty) to be given by nature, or to grow spontaneously, but to be a thing which may be taught; and which comes to a man by taking pains (Jowett, 1956: 211)."

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*What did Protagoras mean when he stated, "but to be a thing which may be taught; and which comes to a man by taking pains?" What are some examples of the pains a person experiences when they are not honest and lack integrity?*

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Through daily personal and interpersonal dealings, one expands one's reputation regarding honesty. As one is tested in life's crucible, tell-tale evidences are created that show whether or not a person is honest in his dealings. One can not be an honest man in one sphere of personal interaction and dishonest in another sphere of personal interaction and be an honest man. You are honest if you are honest, period. Honest is the man that pays his lawful taxes and is honest in his duty to sexual fidelity with his wife. Dishonest is the man that cheats on his taxes and is dishonest in his duty to sexual fidelity with his wife. Honesty really can not be compartmentalized.

Is it more important to be honest with your payment of taxes or with your fidelity to your wife? What is this query all about? Such a question leads to wrong thinking. It is important to be honest in both personal relationships and business dealings. By siding with marital fidelity as being much more important does not excuse the pain that will come by being dishonest in paying your taxes. In real life, you are expected to be honest in both and that such "either/or" dilemmas rarely arise. If such unrealistic dilemmas are experienced, then the choices are weighed and the choice that has the greatest moral significance is chosen. A choice must be made and consequences are sure to follow.

A person has integrity when that person adheres to a code of moral values. There is predictability in a person who possesses integrity. Such a person is undivided and not double-minded about issues. However, a person with integrity is always willing to acknowledge unknown facts when presented their validity, which consequentially might change his/her opinion—that is being open-minded and not being double-minded. A person with integrity does not leave his rational, objective, and fact-finding disposition at the door of the church, nor does the person with integrity leave his disposition toward faith at the door of the university. Personally, both qualities regarding integrity are indispensable for the progress of the rational man.

Kenneth R. Andrews, responding to an article, "Why Be Honest if Honesty Doesn't Pay," by Amar Bhide and Howard H. Stevenson, states,

The assumption that honesty should be pursued out of self-interest and financial reward evades the tough truth that moral behavior in business originates (often with difficulty) in individual conscience supported by company policies, community standards, government regulations, and the law. The authors assert the 'we can be proud of a system in which people are honest because they want to be.' I question *want to be* rather than *are free to be*. In the face of personal, corporate, and government scandals...I worry about the robustness of individual conscience and the community norms that are supposed to support it. If trust is to survive treachery, our next concern is conscience itself. How can we encourage moral behavior when educational, religious, family, and community discipline weaken against the problems of modern society? (Andrews, 1990: 216-217)"

Michael Novak, is perhaps the preeminent Roman Catholic social theorist of our time. He has written a classic book about social economic theory. Novak's book, *The Spirit of Democratic Capitalism*, explains how integrity and honesty are paramount in the operation of democratic capitalism. His book is a scholarly work and is a classic...in the field of political and economic philosophy. Novak's purposes in writing this book were:

- to defend democratic capitalism from the utopian challenge of socialism;
- to demonstrate that democratic capitalism's principles are not only practical, but that, even in the abstract, they are superior to the socialist vision;
- to provide a theoretical framework for democratic capitalism;
- to persuade theologians and others that the values of democratic capitalism are not only consistent with, but supportive of, those of Christianity; and
- to begin the construction of a theology of capitalism. (Younkins)

Honesty and integrity in society always starts with self.

## CONCLUSION

Be aware that as one progresses in the personal discovery of truth, they will find out about the differences of cultural preferences versus cultural values. Cultural preferences about what to wear, what and when to eat, how to conduct oneself in initial meetings of introduction, etc, are not the same as cultural values. Cultural values tend to be somewhat similar, across many different cultures, regarding the larger issues of human behavior, such as, the sanctity of life, the desire for individual liberty, the sanctity of family organization, the importance of chastity and fidelity, the expectation of honesty and integrity, and etc.

Today, there is an onslaught of efforts by certain relativistic social theorists that seek to reduce the importance of these time-tested and important major cultural values. Many of these relativistic social theorists deride these time-tested and traditional cultural values and exhibit malice towards those espousing traditional values. This ostracistic behavior is not new, in ancient Greece, the tale of Aristides the Just goes,

The honors that the Athenians gave Aristides, as his virtues became more widely known through his actions, drove Themistocles crazy with jealousy. Themistocles even accused Aristides of trying to make himself a king by being so just.

Since the victory at Marathon, everyone resented anyone who stood above the rest. So just after they had honored Aristides for his justice and quiet integrity, they banished him by ostracism [482 B.C.].

Ostracism was done by popular vote, with pottery fragments used as ballots. When an ostracism was called, the citizens of Athens would gather in the marketplace and write the name of the man they wanted to ostracize on their ballot, then toss it into a pen. If less than six thousand ballots were cast, there was no ostracism, but if there were enough ballots, then the man whose name appeared most often on the pottery fragments was exiled for a period of ten years.

On the day of the voting, there was an illiterate man from the country who asked Aristides to help him write "Aristides" on his ballot. Aristides asked the bumpkin whether this Aristides had ever done him any wrong, and got the following reply: "No. In fact, I don't even know who Aristides is, but I'm tired of hearing everyone call him 'The Just.'" Without another word, Aristides did as he was asked. (McCutchen)

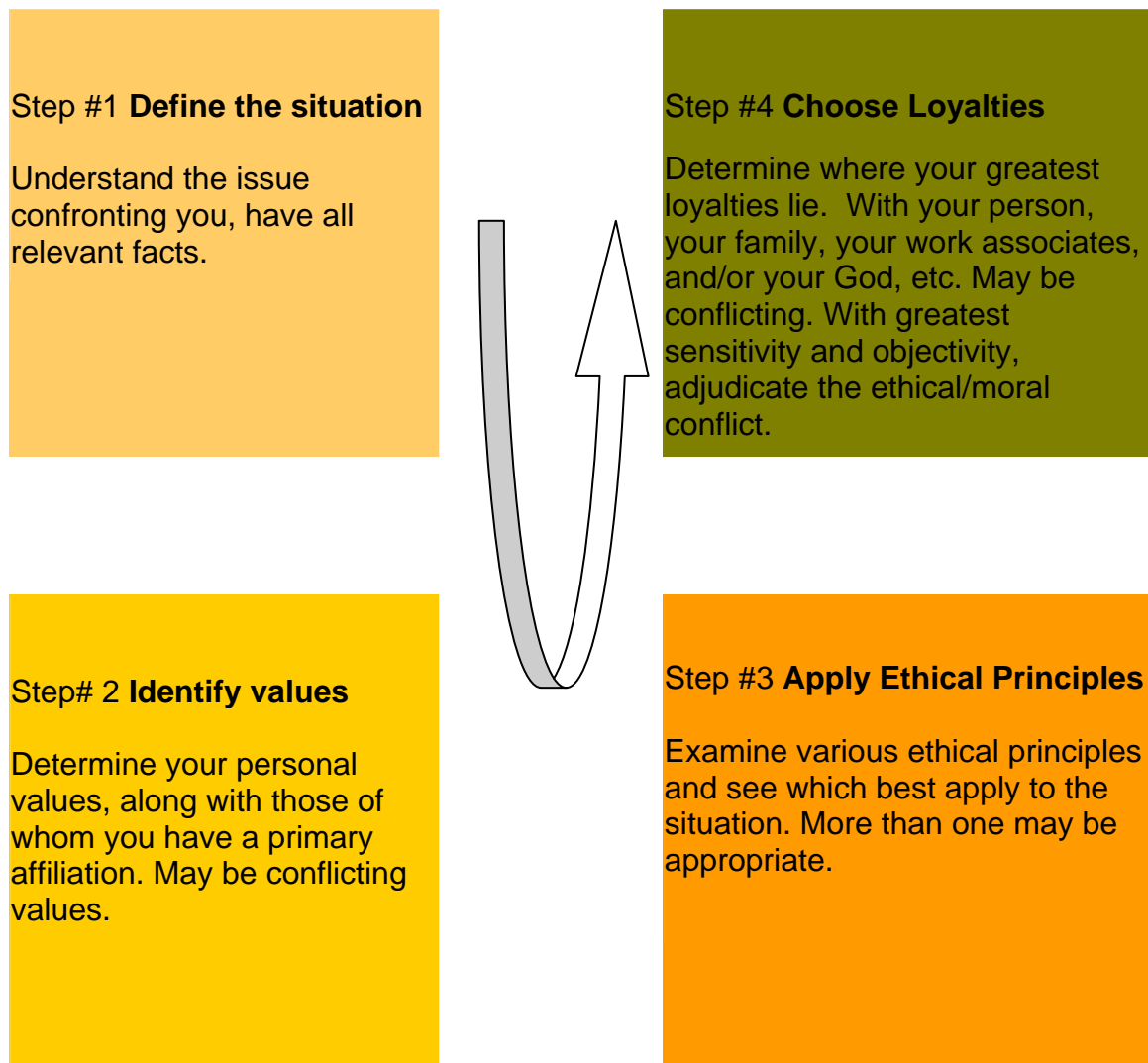
Abundant evidence demonstrates that virtue, morality, honesty and integrity are indispensable pillars for individual happiness and social order. Breaking these time-tested self-evident truths will bring the weight of pain generally experienced by so many persons. Past experience is a schoolmaster that never tires at straightening our thoughts and hopefully our actions regarding the consequences of breaking these verities. Whether in our business transactions, family relationships, community interactions, or any other interpersonal relationships, conforming to these self-evident truths will result in much greater happiness.

## APPENDICES

## APPENDIX I POTTER'S BOX

Many persons have sought to better understand, as Professor Les Jones, Psychology Professor at Southern Utah University, would say, "Why do I do the things I do when I know what I know?" In the quest for understanding human achievement and failing, many a philosopher has created their own explanatory decision-making model. Dr. Ralph Potter, of Harvard Divinity School, created what is popularly known as the Potter's Box.

The model is used for mapping out why people do the things they do. The model involves the use of (1) clarification of the extant facts under consideration, (2) clarification of personal values, (3) identification of principles under effect, and (4) determining where one's loyalties are greatest.



## **APPENDIX II LIST OF VALUES**

You can make a list of values by asking yourself, “What sort of things are valuable? What do you consider good or desirable?” (modified, Rescher, 1969, p.16)

### **Purely Intrinsic goods (not derived from anything else):**

Beauty (aesthetic)  
Clarity (intellectual)  
Comfort (material/physical)  
Fairness (moral)  
Faith (religious)  
Fidelity (social)  
Freedom (political)  
Generosity (social)  
Grace (aesthetic)  
Graciousness (social)  
Health (material/physical)  
Honesty (moral)  
Integrity (moral)  
Intelligence (intellectual)  
Joy (aesthetic)  
Kindness (moral)  
Knowledge (intellectual)  
Life (moral)  
Obedience (intellectual)  
Politeness (social)  
Physical security (material/physical)  
Piety (religious)  
Privacy (social)  
Productiveness (economic)  
Rationality (intellectual)  
Symmetry (aesthetic)  
Virtue (religious)

### **Purely instrumental goods (leading to a good):**

Promote human happiness (derived from joy)  
Thou shalt not murder (derived from life)  
Thou shalt not deprive persons of their freedom (derived from freedom)  
Respect person’s privacy (derived from privacy)  
Thou shalt not commit adultery (derived from fidelity)  
Promote economic security/welfare (derived from economic)  
Promote equal justice under law (derived from political)  
The advancement of new and useful medicine (derived from health)  
Making money (derived from productiveness)

### APPENDIX III

#### FOUR MAJOR ETHICAL DECISION-MAKING PRINCIPLES

**Categorical Imperative.** Immanuel Kant (1724-1804) wrote a small treatise on ethics entitled, “Groundwork of the Metaphysics of Morals.” He is considered the greatest philosopher of the German Enlightenment. He was born in East Prussia in 1724 and was a significant influence on Western philosophy. He believed that the use of reason could find a consistent, nonoverridable set of moral principles. (Pojman, 2002: page 138) A categorical imperative is a decision to perform an act that is based on a moral law no less binding than such laws of nature as gravity. “Categorical” here means unconditional, without any question of extenuating circumstances, without any exceptions. Right is right and must be done even under the most extreme conditions.

**Utilitarianism.** As a moral philosophy, utilitarianism begins with the work of Scottish philosophers Frances Hutcheson (1694-1746), David Hume (1711-1776), and Adam Smith (1723-1790) and comes into its classical stage in the writings of English Social reformers, Jeremy Bentham (1748-1832) and John Mill (1806-1873). They are the nonreligious ancestors of the twentieth-century secular humanists, optimistic about human nature and our ability to solve our problems without recourse to providential grace. (Pojman, 2002: page 108) Utilitarianism seeks to maximize the greatest good for the greatest number of people. Utilitarianists want to “maximize value or minimize loss.” Various consequences are considered and the impact of the consequences of one action is weighed in relation to the consequences of another course of action. The famous saying, “The ends justify the means,” is based upon utilitarian principles.

**Hedonism.** Hedonism comes from the Greek word, *hêdon*, meaning pleasure. Hedonism, at its core, is closely related to the philosophies of Nihilism and Narcissism. Aristippus (435-366 BC), a student of Socrates, was the founder of the ethics of pleasure. Aristippus believed that persons should, “act to maximize pleasure now and not worry about the future.” Aristippus, however, referred to pleasure of the mind-intellectual pleasures. “While he believed that men should dedicate their lives to pleasure, he also believed that they should use good judgment and exercise self-control.” His famous phrase is, “I possess, I am not possessed.” Following Aristippus is Epicurus (342-270 BC). Modern usage of the Hedonism philosophy, however, has ignored his original intent. Phrases such as, “eat, drink, and be merry, for tomorrow we die,” “live for today,” and “don’t worry, be happy,” are present examples of the Hedonism philosophy.

**Golden Mean.** Aristotle’s Golden Mean philosophy refers to finding a middle ground, a compromise between two extreme points of view or actions. Formulated around the 4<sup>th</sup> century BC, in Greece, taking the middle way does not involve a precisely mathematical average, but is an action that approximately fits that situation at the time. “The mean is not only the right quantity, but at the right time, toward the right people, for the right reason, and the right manner.”

Some of these philosophies might be used in the Potter’s Box.

**APPENDIX IV**  
**CULTURAL PREFERENCE/PRACTICE DIFFERENCES**  
**DON'T ELIMINATE THE UNIVERSALITY OF MORAL PRINCIPLES**

Some disciplines in academic arenas might require your acknowledging that cultural differences exist, which is true. However, some of the logical extensions of relativism are not reasonable, even absurd. The rhetoric goes, that if cultural norms, preferences, and practices are different, then universal morality is not provable. Some would posit that if no universal morality exists, then no universal "law-giver" exists. And if no universal law-giver exists, then God does not exist! Thus, relativism is the only rational explanation and universal moral objectivity is a canard. What is good (cultural practice A) for one culture is good and what is good (cultural practice B) for another culture is good, but neither practice A or B need be accepted as good by both cultures. In the Brothers Karamazov, Dostoevsky basically states that when man believes that God does not exist, all things are permissible. (Dostoevsky: pp. 50, 499, 549).

Morality is all relative to societal norms and expectations. Thus, the mandate is that we recognize these cultural differences and respect them as all being equally valid. Well, I find this fallacious and dangerous. For instance, just because the Inuit Eskimo culture allows a brand of euthanasia and a Sudanese tribe throws its deformed infants into the river because the tribe believes that such infants belong to the hippopotamus, the god of the river, does not make euthanasia and infanticide right or moral. (Pojman: p. 37) These are just a cultural preference or practice and that cultural preferences/practice, even though accepted by a united culture, does not necessarily make it right or moral.

Compartmentalizing the innate, intuitive notion of morality or what is right or "ought to be done" when studying any intellectual discipline can cause some confusion. The concern about moral "relativism" is that it leads to the habit of shallow thinking regarding certain actions as being either "right or wrong." Some enlightened "scholars" blithely separate their academic discipline from philosophy from ethics from natural law--the ridiculousness of "higher education."

Rather than trying to find moral "harmony" that better explains human behavior, either personally, interpersonally, and even cross-culturally, some just see different cultural preferences or practices as ways people "feed and cloth" themselves. The deeper and more important understandings that are really required to be explored, that motivate you and me, or anyone else, to do right is discounted. Listing fallible, discordant, debilitating, harmful, life-shortening, hurtful evidences and trying to find a harmonizing theme of what could be wrong is just "setting up a straw-man argument." Facts and reason don't seem to matter in determining "right or wrong."

This refusal to harmonize human existence and finding meaning within our minds and hearts for what right and wrong are is dangerous. It leads to thinking that nothing is wrong. Right and wrong truly do exist and those that ignore this reality are equally guilty as those who teach that right and wrong is only a matter of perception. The moral relativist cries that it all depends on cultural norms and not on any set of universal truths.

These are very dangerous teaching methods, incomplete teaching methods. The meaning of life, the greatest satisfaction and happiness is derived by finding the right from the wrong, and living harmoniously with the right. Educators need to be concerned and teach right from wrong behavior. We in higher education are duty bound not to disconnect this important individual endeavor and to guide students to wonderful thinking, much of which has already been performed by previous persons.

If you break off the necessity of ethics' search for discovering right from wrong from any discipline and become simple observers with no inclination to determine what cultural behavior is "good or bad," for fear of exercising ethnocentrism, then everything is inferred to be "acceptable," or even "right." This is very dangerous--because natural consequences follow behavior. The problem is that some consequences are long-term rather than immediate and present. Some natural consequences have been incorporated into man's legal system. For instance, Japan might accept bribing of government officials for a lucrative business contract, but America's SEC legal system has integrated the notion that "bribing" is wrong, no matter what culture you have business dealings. If convicted by evidence, the briber will feel the pain of having broken the law. The deeper thinker would ask, "Can the truth about bribing be discerned by observation as to being either "good or bad?"

One way to discern whether bribing is good is to ask yourself, "If all persons bribed to get their way, would that be good for society as a whole?" Or, one way to discern whether bribing is good is to describe what bribing is and analyzing its fundamental components, means of operation, and logical end results. Looking at its function to determine whether it is good or bad is the deliberative thinking process. For instance, bribing is an act to fundamentally assert one's competitive position over another competitor by secretly enticing the decision maker(s), usually with money, to make an important decision on other than publicly communicated decision criteria. Well, if all business transactions precipitated down to bribing, then nobody could trust "fair and open" competition and negotiation; society would be hurt and wealth would tend to concentrate toward those who could position themselves into "cheating" the competitive process. A larger "cost" of doing business would reduce overall economic well being of society's participants. This is doing "harm" to others, a basic tenant of evil-doing, thus "wrong."

But some would only have you understand and describe what cultural expectations exist and not to discern or label whether they are good or bad. The Japanese cultural expectation would not be judged bad but simple as "is." This approach also infers that all cultures are equally valid means of "feeding and clothing" persons—preposterous. Some cultures are more advanced and successful than others, plain and simple observation verifies such a claim. A culture that is more able to "feed and cloth" its people is better than a culture than does neither well. Democratic capitalism is far superior to democratic socialism, fascism or communism in "feeding and clothing" its people. A culture that does not adopt, through intelligence, a better means of "feeding and clothing" its populace is bad. Why? because undo harm is being foisted on its people. A culture that can put a man on the moon is more "good" than a culture that requires you to put a "bone

in your nose." Intelligence will always identify "bad" cultural expectations and acts and replace them with "more advanced" and beneficial actions. Is it acceptable that old, less beneficial, cultures evolve to more advanced and intelligent cultures? Yes, the general evolution of man's advancement through "good" intelligent applications of new knowledge, is good. The summa bonum of the matter is that thinking, anchored with universal truths, weighed by mountains of evidence, is what guide mankind to better and more beneficial outcomes. Therefore, a study of "universal truths," can only be appropriate, for any class in "higher education" and is what is more needed today than ever before.

As a professor of accounting and having a heightened concern for my students welfare as they practice in public accounting arena and struggle with tough and strong-minded business clients, is that they don't succumb in moral relativism. They can not lose their moral compass. There is no compromising professional standards and public expectation. They need to see the world more "black and white" when it comes to accounting, auditing, tax, business practice standards, and in their inter-personal relationships with clients and associates.

I personally believe that courses teaching cultural moral relativism, absent any objective truths, weaken the moral resolve that students will need when confronted with client demands and justifications for "sliding" on a particular standard, law, and/or regulation. Anybody (management) can come up with logical, rational, and compassionate-demanding excuses to persuade accountants that the "standards" are not so "black and white." That is when mischief occurs, that is when fraudulent financial reporting occurs, that is when others (societal inter-relationships) are harmed and often monetary damages precipitate.

What are some moral principles, universal truths, which we should always consider?  
Here is a partial list:

- Do not kill innocent people.
- Do not cause unnecessary pain or suffering.
- Do not steal or cheat.
- Keep your promises and honor your contracts.
- Do not deprive another person of his or her freedom.
- Tell the truth or, at least, don't lie.
- Do justice, treating equals as equals and unequals as unequals.
- Reciprocate. Show gratitude for services rendered.
- Help other people, especially when the cost to oneself is minimal.
- Obey just laws.

I believe that the above qualified ethical principles, or moral certainties, are binding on all rational beings. The ludicrousness of moral relativism can be easily demonstrated and if once and easily demonstrated only verifies that such a philosophical stand is ludicrous:

"It is morally wrong to torture people for the fun of it."

If 98% of the cultures concur on certain moralities, then there you have it, evidence. Outlying, extreme positions generally never advance moral truths because rationality, experience, reason, and feelings do not often support such radical positions. However, we should not reject innovators. Truth is truth, from whatever source. If truth has been hidden from the public--because of cultural traditions, then even the "heathen" can learn and "feel" the truth.

Notice, if moral objectivism is rejected as untrue, then subjectivism and relativism is necessarily accepted as true. Subjectivism and relativism seems to boil down to anarchistic individualism, an essential denial of the interpersonal perspective, and fails to deal adequately with the problem of the reformer, the question of defining culture, and the whole enterprise of moral criticism. (Pojman: 40) Also notice, that the above moral and universal truths listed all deal with interpersonal relationships, a social reality. Moral absolutism creates and fosters predictable social expectations and encourages continuity of beneficial relationships.

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