Moral Development in Organizations: A Comparative Study Between Brazil and Portugal

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In this article, we examine the main ethical conditioners regarding the perception of moral development at the managerial level of organizations. It aims to present a classification of the level of moral development on Brazilian and Portuguese organizations, as a matrix of relationships that compares declared mobiles and modalities of actions. Based on the data obtained in Brazilian and Portuguese organizations and the interpretative analysis conducted, this research revealed differences that indicate a level of development between pre-conventional and conventional for organizations in Brazil and a level of moral development between conventional and post-conventional for organizations in Portugal.

Keywords: moral development; organizations; comparative studies; individualism; cultural diversity.

Palavras-chave: desenvolvimento moral; organizações; estudos comparativos; individualismo; diversidade cultural.

Desenvolvimento Moral nas Organizações: Estudo Comparativo entre Brasil e Portugal

Neste artigo examinamos os principais condicionantes éticos relativos à percepção do desenvolvimento moral no nível gerencial das organizações. O objetivo é apresentar uma classificação do nível de desenvolvimento moral em organizações brasileiras e portuguesas, como uma matriz de relações que compara móbeis declarados e modalidades de ações. Baseada em dados obtidos em organizações brasileiras e portuguesas e a partir da análise interpretativa conduzida, a pesquisa revelou que as organizações brasileiras apresentam um nível de desenvolvimento moral entre pré-convencional e convencional e as portuguesas apresentam um nível de desenvolvimento moral entre convencional e pós-convencional.

1. Introduction

Over the past few years we have seen growing mobilization of organizations in the field of ethics. The result of these organizational movements towards greater involvement in moral questions may be seen in the significant increase in academic publications which deal with the topic and the numerous initiatives associated with moral justification that permeates the organizational environment today. In this article we seek to contribute to the understanding of the relationships that are established between the intentions of the organizations and the actions implemented by them.

Based on the data and information obtained in Brazilian and Portuguese organizations and the interpretative analysis conducted, we arrive at a conclusion, although based on preliminary results, which appears relevant for the understanding of the relationship between the organizational mobile and action in the field of ethics. Interpreting the first preliminary results obtained by applying the scale of stages of moral development, we noted differences regarding the level of moral development between Brazilian and Portuguese organizations. Portuguese organizations are at a higher level than Brazilian organizations.

From what we could ascertain, these differences can be attributed to three valid arguments. The first argument takes into consideration the geopolitical situation and the cultural history of the two countries, observed in the distinct manners by which they

experienced the characteristic cultural interactions of the moment of globalization. The second argument relates this difference to the socio-economic situation experienced by the organizations of both nations. Then there is the last argument, namely that of the diversity of types of individualism, which contends that the difference in the level of moral development between the organizations of the two countries, is due to the specific aspects of the individualism which they face.

In this article, our intention is to promote a discussion about the possibility that this difference may be explained by the possessive nature of the individualism identified in the Brazilian organizations, as opposed to the subjective individualism which we initially identified as being present in a higher proportion in Portuguese organizations.

The steps we took that led us to this conclusion and which will be outlined in this text, included: i) establishing the object under scrutiny; ii) definition of the methodological base for analysis and interpretation of the information gathered; iii) description and comparative analysis of the information gathered; and iv) the interpretation of the moral development. We sought to contribute conceptually to the comprehension of the relationship between the organizational mobile and action in the field of ethics and the type of formalization adopted. The investigation method used was that of comparative study.

In the subsequent items, we shall examine: i) the cultural difference that exist between the two countries; ii) the method of investigation used; iii) the preliminary results obtained; and v) we conclude the article with a synthesis of the discussion and a commentary on the analysis conducted.

2. Ethical and Cultural Difference

The cultural difference, as in general the idea of culture is perceived in organizational studies and practice, has little or nothing to do with the anthropological usage of the word. Indeed, on the contrary, it is far closer to the Apollonian vision or notion of cultured standard that the term signified in the 19th century. It proposes that an organization should *construct* a culture compatible with the needs and pressures of modern society. It does not deal with understanding the specificity of the social being, but of establishing a type of economically viable association. The declared proposal is the "strengthening" of the corporate culture by means of "commitment" and the sacrifice of the individualizing autonomy of employees and administrators.

In this understanding of culture there is clear confusion between culture and standard of conduct. Culture is not decreed and cannot be manipulated by purely operational reasons. Culture is extremely complex and, above all, it is unconscious (Adler, 1983).

What is important for the understanding of the differences of the level of moral development between Brazilian and Portuguese organizations is derived as much from cultural roots, in the anthropological sense, which form the psychosocial complex in which organizations operate as from the situation of the prevailing economic and organizational scenario. The differences between the ethical and cultural roots of Portugal and Brazil are clear (for empirical examples see Silva et al., 2009). Portugal is one of the oldest countries in the world, which is geographically small and culturally consolidated. Brazil is a new country, which is geographically immense and despite the extent to which the common roots derived from Portuguese colonization are relevant, it

is a multicultural country, in which the diversity of origins only little by little is able to constitute an articulated set of characteristics and elements that can characterize a common culture.

In addition to these deep roots, the difference in the level of moral development may be attributed to two factors. The first is the recent evolution and current situation of the socio-economic scenario of the two countries. The second and more complex aspect is the difference of the ethical and cultural scenario between their organizations.

This is not the place to conduct a discussion about the social, economic or geopolitical situation of the two countries. Though it is a generally accepted fact that Portugal is currently facing an economic crisis without precedent in its history. We are not examining the seriousness of this scenario – the Country has been through more difficult situations, for example during the period of decolonization – but the quality of the crisis.

From a moral standpoint, what Portuguese society and organizations are facing at this moment may be synthesized as a general despondency vis-à-vis the lack of prospects for development, either independently or as a member of the European Union. Brazil, on the other hand, is in a clearly asymmetric situation. The construction of a process of sustained economic development, which is not dependent on the internal or external political and institutional situation, which is clearly successful, is experiencing a continued and attritional institutional crisis. It is a crisis which, being fundamentally of a moral order, with suspicions of corruption, inefficiency of institutions and promiscuity between public and private institutions, directly affects organizations and naturally practices in the field of ethics.

The question of difference is, by definition, relative: be it referring to the distance from a standard, be it referring to the distance between two or more patterns. The supposition that there might be a universal ethical standard, in other words the idea that there may be some more advanced and other less advanced socio-economic and cultural organizational environments, makes no sense. Capitalism and capitalist ways of behavior manifest themselves in many ways. The juridical, institutional and economic frameworks of the United States, the European Union and Japan are indeed highly evolved. However they are adapted to their historic and situational conditions of production. This does not mean that they are any more complex or adjusted than those of the countries that comprise BRIC (Brazil, Russia, India and China) – an acronym which brings together totally diverse cultures. Complexity, incompleteness and even incoherence are only attributes of these countries when taken in relation to models from the first world, but not necessarily when taken in relation to their history, their situation and the economic and institutional model they adopt.

3. Moral Development

The investigation sought to identify the stage of moral development in Brazilian and Portuguese organizations. The basic intention was to undertake an analysis according to a matrix of relations that compares declared mobiles of action in the ethical field and the modalities of such action. In basing our analysis, we availed ourselves of a scale that distinguishes organizations according to the stage of moral development reached. This analytical model was inspired by the moral development stages of Kohlberg (1986).

Identification of the level of moral development requires that the categories comprising the analytical model be mapped. Thus, we consider: i) the reasons on which are founded the organizational action in the field of ethics, that is, the mobiles that orient the ethical action; ii) the actions of an ethical nature implemented by organizations as priority; iii) the degree of formalization adopted by organizations as a way of acting in an ethical manner.

Chart 01: Stages and Levels of Moral Development

Stages and Levels of Moral Development		
Stages	**Levels**	
Pre-conventional	1. Obedience	The organization acts with the aim of avoiding legal punishment
	2. Sanctions	The organization acts with the aim of avoiding community or social sanctions
	3. Exchange	The organization acts with the aim of reaping benefits from good conduct, such as image enhancement
Conventional	4. Codification	The organization acts with aim of establishing a code of conduct
	5. Systematization	The organization establishes a system of moral control
	6. Conformity	The organization adheres to institutions for the preservation of moral convention
Post-conventional	7. Fostering	The organization acts with the aim of promoting conduct aligned with ethics
	8. Investment	The organization supports programs whose purpose is to attain moral consensus in its immediate environment
	9. Awareness enhancement	The organization promotes or supports initiatives for research and development in the field of ethics

Source: Adapted from Kohlberg (1986).

3.1. Mobile

In our study, the mobile refers to the reasons that drove the organizations to action in the field of ethics. It is based on the premise that the intentions that mobilize the organization's action are distinct and may be conditioned by cultural and economic contexts.

We may take, for example, an organization at the stage of pre-conventional moral development. What impels its action in the field of ethics is precaution, in other words what mobilizes its action is, primarily, its sense of safeguarding against every type of sanction, whether legal, institutional or community.

At the conventional stage, organizations are driven by the aim of acting ethically on the basic principle of interests. In this specific case, image building, marketing and sales, and the need to integrate markets outweigh other possible mobiles.

At the post-conventional stage, what mobilizes the emphasis on actions of an ethical nature is essentially respect, that is, awareness enhancement that the tradition of the organization is a moral value to be preserved, as well as the valorization of the community and society in general.

Chart 02: Mobile (M) that Orients Action in the Field of Ethics

Mobile	Levels	
Precaution	1.	Avoidance of legal sanctions
	2.	Prudence regarding institutional sanctions
	3.	Prudence regarding community sanctions
Interest	4.	Interest in integrating markets
	5.	Marketing and sales gains
	6.	Image building benefits
Respect	7.	Preservation of the organization's tradition
	8.	Respect for the community
	9.	Contributing to the advance of society

3.2. Action

Action concerns the achievements of organizations in the field of ethics. In this research, we establish that the priority initiatives for each organization are related to one of the four groups presented in Chart 03.

In the first line are those organizations that prioritize ethical actions or restrict themselves to rigorous obedience of the legislation. In the second, there are those that set parameters of conduct and establish moral monitoring systems. In the third are situated the organizations that promote the seeking of consensus on ethical issues and develop strategies of shared responsibility. And, in the fourth group, one finds the organizations that treat investment in action to protect the environment and the historical and cultural heritage as priority, coupled with support for initiatives to carry out research in the field of ethics.

Chart 03: Action (A) in the Field of Ethics: Levels

1.	Does not prioritize actions in the field of ethics
2.	Sets parameters
3.	Seeks consensus
4.	Investment

3.3. Formalization

We define formalization as the institutional orientation for action in the field of ethics. We seek to identify what type of effort in terms of performing formal action has been undertaken by the organizations, and how this is related, as much to the mobile as to the priority actions implemented by Brazilian and Portuguese organizations.

Chart 04: Formalization (F) of Action in the Field of Ethics: Levels

1.	Promote informal action in the field of ethics
2.	Possess a code of ethics
3.	Affiliation to the institute, ethics and social responsibility
4.	Disseminate the social balance
5.	Make use of monitoring systems for actions in the field of ethics
6.	Participate in ethical investment funds

4. The Research

The investigation took as its basis, the concepts which provide the foundation for qualitative research. To this end, the application of a comparative study has the purpose of analyzing the various categories, their reach and complexity, in such a way as to describe them in an in-depth manner. Maintaining consistency between epistemology and the application of techniques and research instruments, was a constant concern during the study's development.

The investigative domain consisted primarily, both in Brazil as well as in Portugal, of organizations in the commerce and services sectors, which employ over 80 staff and whose annual sales exceed R$ 2.8 million. In the development of the survey, the organizations were represented by their presidents and directors responsible for making decisions in the field of ethics.

The process of developing the survey involved the following steps:

1. Delimitation of the field – delimitation of the organizational field to be investigated in Brazil in Portugal and the organizations which make up the sample to be analyzed;

2. Verification – verification of the bibliography and data sources, with a view to specification, detailing and description of the Brazilian and Portuguese organizations to be examined;

3. Construction of the analysis matrix – formulation of the initial analysis matrix, setting out the relationship of the organizations and a first version of the investigation directions;

4. Initial survey – carrying out of interviews and revision of existing documentation within the organizations in Brazil and Portugal;

5. First verification – first assembly of the cross-impact matrix, with regard to the relationship of the mobile of action, formalization and priority actions;

6. Analysis of co-relationships – representative mapping of the categories with the aim of identifying co-relationships between the mobile of action, the formalization and the priority actions;

7. Critical Analysis – interpretation of the preliminary results obtained;

8. Supplementary interviews – carrying out of supplementary interviews, with the aim of eradicating doubts and improving the accuracy of the analysis;

4.1. Representative model

Analysis of the first matrix assembly, which relates the reference data to the mobile, the formalization and priority actions of the organizations, did not allow us to infer an interpretation of the results obtained.

We sought to reduce the dimensionality of the variables within the matrix and use an analysis of multiple co-relationships, that is to say, the cross-tabulation of more than two variables. This technique of interdependence is being increasingly applied for the development of perception maps. The maps are based on the association between objects and a combination of descriptive characteristics or attributes specified by the researcher (Hair *et al.*, 2009).

In the development of the analysis, we have centered our efforts on the identification of statistically significant co-relationships between category variables, that is to say, we have observed in combination: the variables which have significant distances between them, pointed out in the calculation of the co-relationship analysis, as well as the regions of proximity highlighted in the map. We have always taken our guidelines based on the top right quadrant of the map, and proceeded clockwise until arriving at the end of the map in the fourth, top right, quadrant.

5. Preliminary Results

In the data collection, we asked each interviewee to select and place in order the three main reasons for the action of his/her organization in the field of ethics, the three most significant mechanisms of formalization, and the three actions that are priority.

In devising the representative map, the actions prioritized by the organizations were assigned the abbreviation AP; actions of intermediate significance, AI; and secondary actions, AS. The main mobile was represented by MP, the intermediate mobile by MI, and the secondary mobile, MS. Finally, FP was the abbreviation utilized for the main formalization mechanism, FI for the formalization mechanism of intermediate significance, and FS for the least significant formalization mechanism.

5.1. Relationship between the Mobile and the Action in Brazil

On the basis of Map 01 (below), multiple correspondence, we identify some interactions between what is declared by Brazilian administrators as the mobile for the action of the organizations in the field of ethics and what corresponds to the actions implemented by them.

In the first (upper right) quadrant of the Map, we identify two significant correspondences. In the first, the organizations that prioritize the action of investment have as their secondary mobile the preservation of the organization's tradition (AP / 4

and MS / 7). In the second, it is possible to notice that there is a significant correspondence between the mobile whose reason is prudence against institutional sanctions and the action aimed at setting parameters (AS / 2, MI / 2 and AI /2).

In the second quadrant, we observe the occurrence of a close relationship between two reasons for action in the field of ethics. The concern regarding community sanctions and the obtaining of marketing and sales gains: (MS / 3 and MI / 5).

The third quadrant does not present statistically significant correspondences.

In the fourth quadrant, we observe that the organizations, whose mobile is aimed at obtaining benefits in image building, act systematically in order to promote investment action (AI / 4 and MI / 6).

Map 01: Multiple Correspondence Analysis between the Mobile and the Action in Brazil
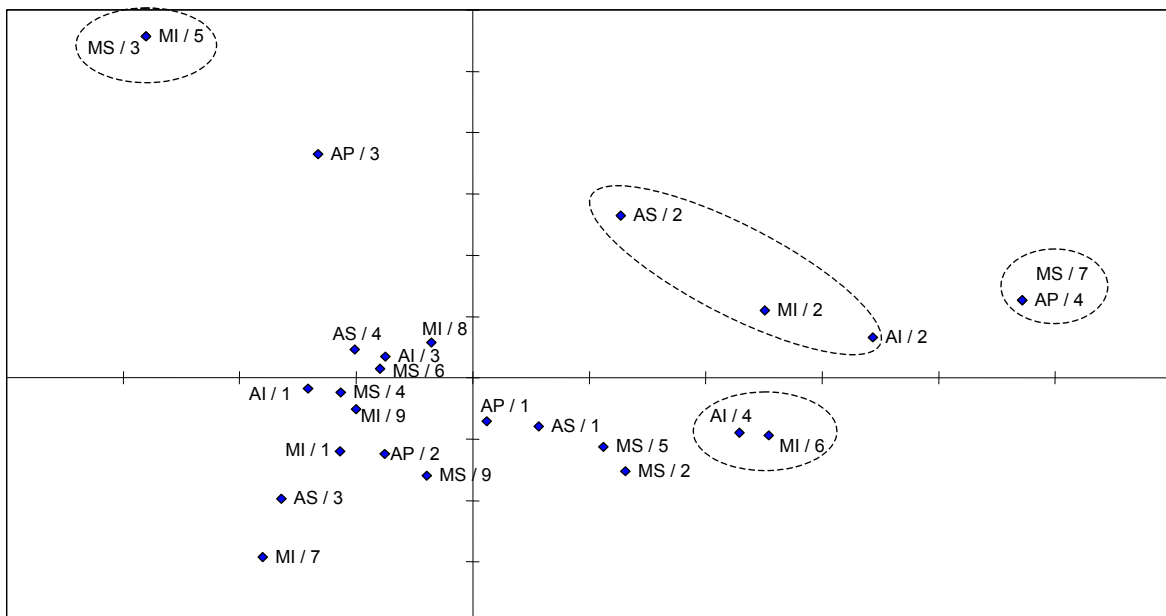
5.2. Relationship between Formalization and Action in Brazil
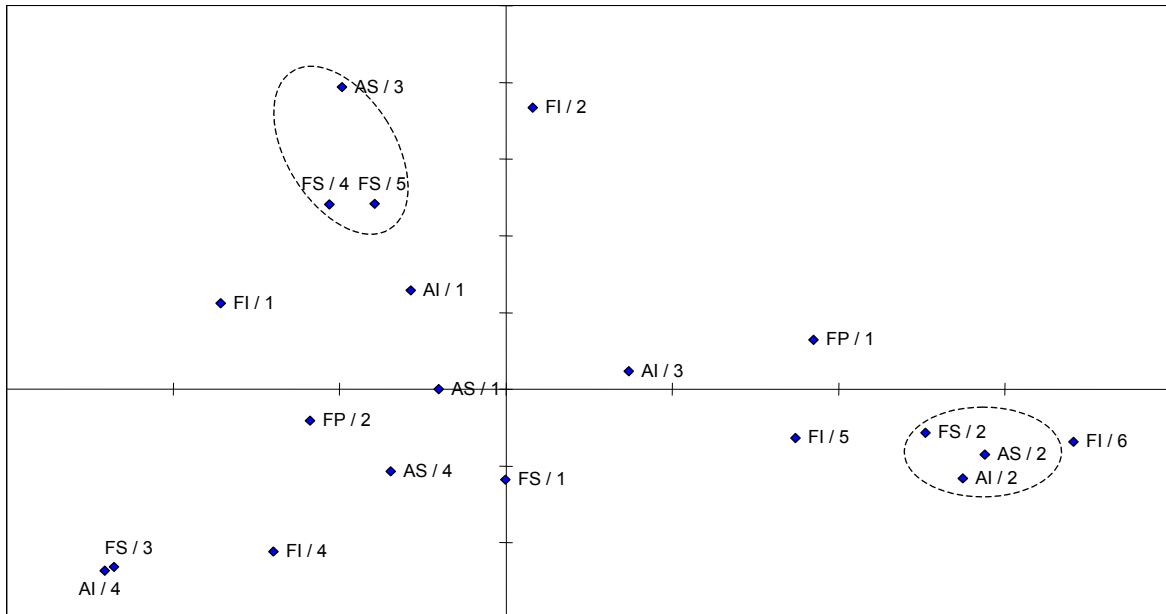
Map 02 (below), a representation of the categories referring to the stage of formalization of the organizations for action in the field of ethics, and the actions implemented by them, allows us to identify significant correspondences between categories. Reading of the Map centers on the second and fourth quadrants. The first and third quadrants do not present significant correspondences.

In the second quadrant, it is possible to identify that there is a significant correspondence between the implementation of action in the sense of setting parameters for ethical conduct and the formal adoption of a code of ethics (FS / 2, AI / 2 and AS / 2)

In the fourth quadrant, it is noteworthy that, in the Brazilian organizations, there is a correspondence between the actions aimed at seeking consensus and formalization

of the use of a monitoring system and a declaration of the social balance (AS / 3, FS / 5 and FS / 4).

Map 02: Multiple Correspondence Analysis between Formalization and Action in Brazil

5.3. Relationship between Formalization and the Mobile in Brazil

Map 03 (below) represents the multiple correspondence analyses between the categories that are configured in the stage of formalization of the organizations for action in the field of ethics and the mobile that orientates their action.

In the first quadrant of Map 03, there is significant correspondence between the categories referring to the promotion of informal action and the elaboration of the code of ethics (FP / 1 and FS / 2).

In the fourth quadrant, we observe, as we identify in Map 01, the occurrence of a close relationship between two reasons for the action in the field of ethics. The concern regarding community sanctions and the acquisition of marketing and sales gains (MS / 3 and MI / 5).

In the second quadrant, we identify a region in which there is evidence of close correspondence between the reasons for the action in the field of ethics aimed as much at contributing to the advance of society as to avoidance of legal sanctions, with stages of formalization focused on possessing a code of ethics and divulgating a social balance, (MS / 9, MI / 1, FI / 2 and FS / 4).

Map 03: Analysis of multiple correspondences between Formalization and Mobile in Brazil
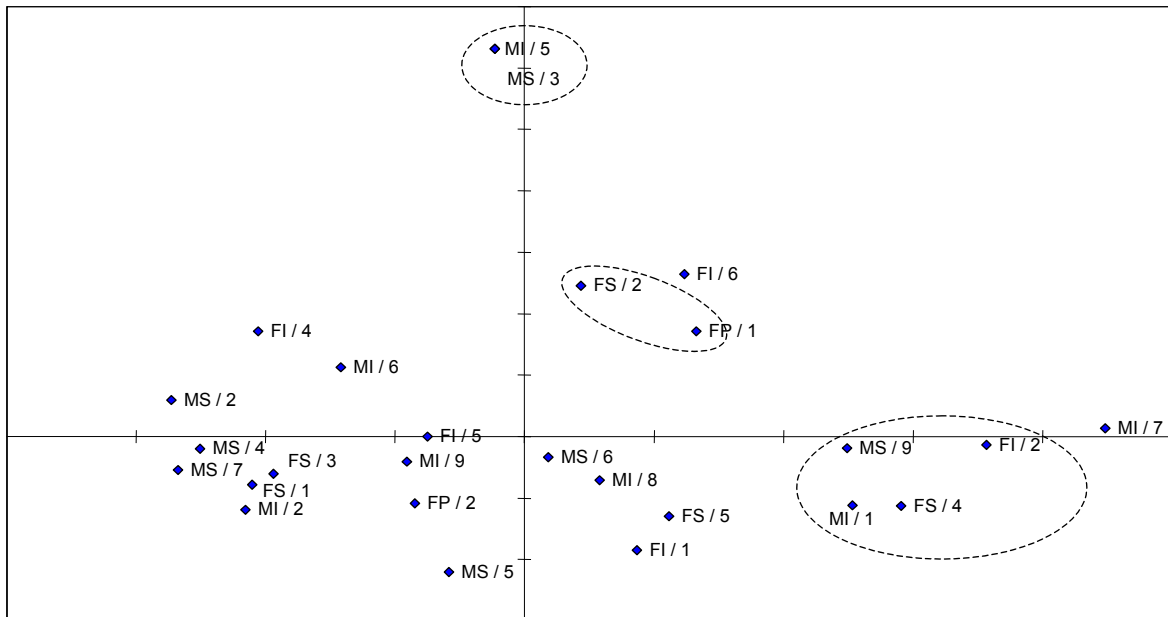
5.4. Relationship between the Mobile and Action in Portugal

Map 04: Multiple Correspondence Analysis between Mobile and Action in Portugal
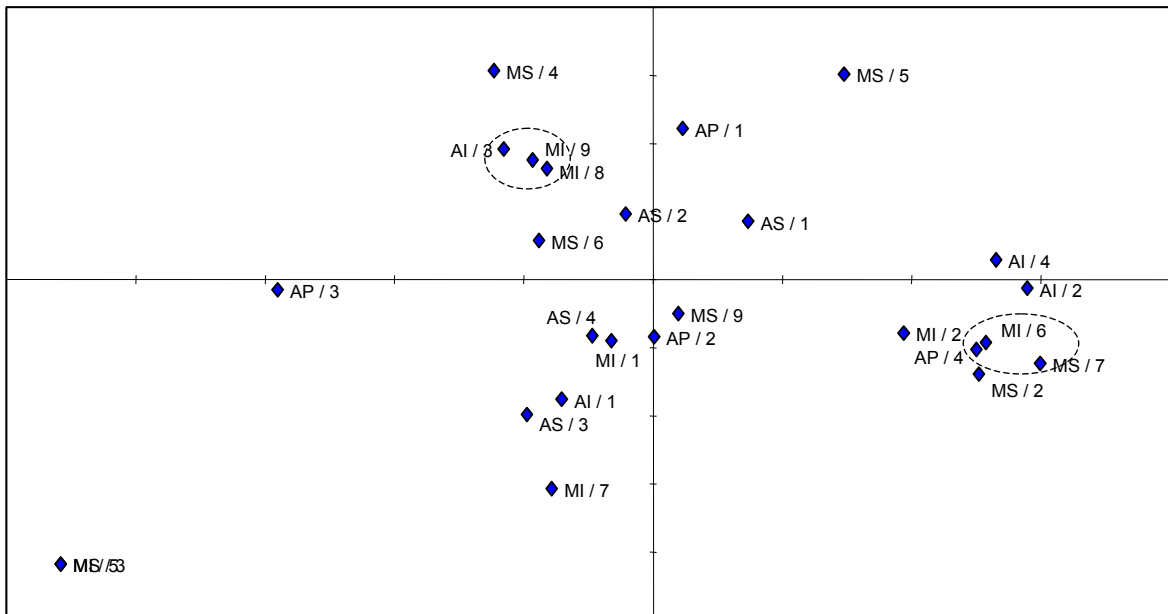
Based on Map 04, multiple correspondences, we identify some interactions between what is declared by the Portuguese administrators as the mobile for the action of the organizations in the field of ethics and what corresponds to actions implemented by them. Reading of the Map centers on the second and fourth quadrants. The first and third quadrants do not present significant correspondences.

In the second quadrant, we observe that the actions implemented for the purpose of achieving consensus are related to reasons concerned with contributing to the advance of society and demonstrating respect for the community (AI / 3, MI / 9 and MI / 8)

In the fourth quadrant, we observe that the organizations whose reasons for action in the field of ethics are aimed at obtaining benefits in terms of image building and the preservation of the organization's tradition, act systematically in order to promote investment actions (MI / 6, MS / 7 and AP / 4).

5.5. Relationship between the Action and Formalization in Portugal

Map 05: Multiple Correspondence Analysis between Action and Formalization in Portugal
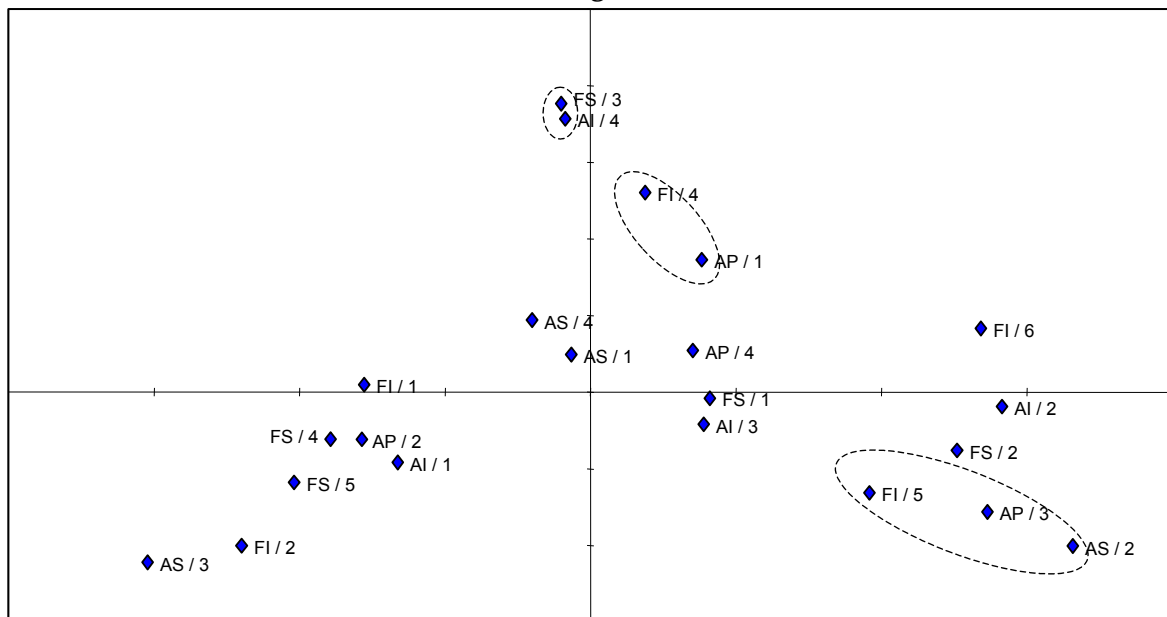
Map 05, a representation of categories for the stage of formalization of organizations for action in the field of ethics and the actions implemented by them, allows us to identify significant correspondences between categories.

In the first quadrant, it can be seen that, in the Portuguese organizations, there is a correspondence between the non-prioritization of actions in the field of ethics and the formalization by means of divulgation of the social balance (AP / 1 and FI / 4)

In the second quadrant, we identify that the use of a monitoring system is related to actions seeking consensus and the setting of parameters (FI / 5, AP / 3 and AS / 2).

In the fourth quadrant, it is possible to identify that there is a significant correspondence between the formalization via the use a monitoring system and the investment actions (FS / 3 and AI / 4).

5.6. Relationship between the Mobile and Formalization in Portugal

Map 06 displays the multiple correspondence analysis between the categories that are configured in the formalization stage of the organizations for action in the field of ethics and the mobile that steers their action.

Map 06: Multiple Correspondence Analysis between Mobile and Formalization in Portugal
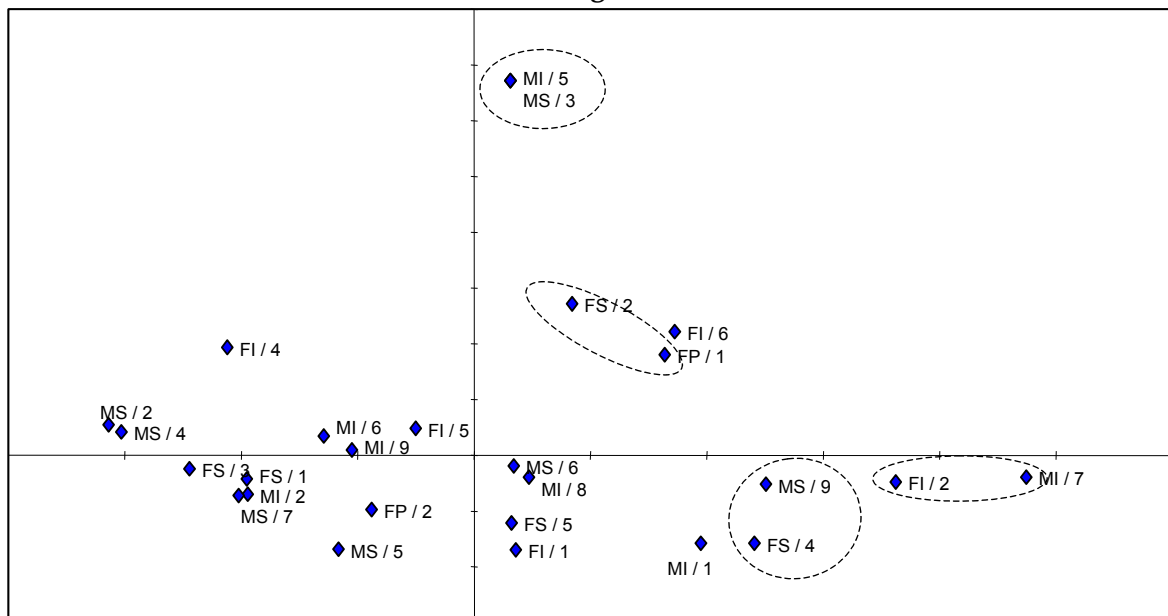
In the first quadrant, we identify two significant correspondences. In the first, we observe that, as previously verified in Maps 01 and 03; there is occurrence of a close relationship between two reasons for the action in the field of ethics. The concern with regard to community sanctions and the obtaining marketing and sales of gains (MS/ 3 and MI/ 5). In the second, we verify a correspondence between two formalization categories: possessing a code of ethics and promoting informal actions in the field of ethics. (FS /2, FP / 1)

The second quadrant reveals two regions of correspondence. In the first, the reason for the action referring to the advance of society is related to the divulgation of the social balance (MS / 9 and FS / 4). In the second, the correspondence is centered on formalization by means of a code of ethics and the mobile of preserving the organization's tradition (FI / 2 and MI / 7).

6. Individualism

The difference in moral development encountered between the two countries, thus, would derive from cultural factors and specific combinations of scenarios. One possible explanation, among others, picked up in the research as an effect, by the same group that carried out this investigation, is that such a difference can be found in the type of individualism practised in the field of ethics, actions and formalizations - with a view to combating or eradicating them in the two countries.

The concepts evolved in other human and social sciences, although useful as references, are not sufficient to provide the rigorousness needed in the research of organizational and administrative fields. Fields in which the situations are extremely limited and provisional. The organizations are human associations specifically aimed at obtaining some type of result. Entities which have only ephemeral cultures or which have yet to implement them or, at least, have not had sufficient time for them to be established.

On the other hand, the transformations of the globalized economy, new technologies, the increasing insecurity of employment, etc, impose increasingly faster cycles on organizations. In this way, the evolution of communication systems has led to growing homogenization of productive processes and generation of services, at the cost of more linear intra-organizational relationships.

The term "individualism" dates back to the French Revolution. The first to use this expression were the counter-revolutionaries who imbued it with the meaning: "anti-social chaos, disrespectful and disconnected to elementary principles". Opinion which coincided with that of conservative catholics such as Joseph de Maistre, who could not tolerate "*l´esprit particulier*" (the individual spirit) preached by philosophers (Lukes; 1971; 45). Individualism is the conviction that society is a composition, that society is composed of individualized, indomitable beings (Dumont; 1985). In the broadest sense, individualism opposes theories which puts society before man, dominating philosophic thought from Plato to Hegel, and the contemporary doctrines based on Marxism.

With respect to these considerations what interests us here is non-theoretical individualism, the individualistic practice which runs counter to the organization of production and the generation of services. Being semi-permeable systems, the organizations are constantly subject to the dispersion of cultural influences. The transitory culture of contemporary organizations, is precisely what gives rise to the concern with what we are reading here. We consider the personal conditioning of individual perception.

This issue is well-known. It was encapsulated with precision by Shütz (1975; 79 and ss), who argued that, inevitably, all that we perceive and declare is biographically determined, that we cannot exile ourselves from our personal history. Every individual organizes his world according to categories of ease or discomfort, of personality, feelings, intimacy and anonymity. It is reckless to identify individualism based on isolated attributes in the context of where they occur. To explain the phenomenon of individualism it is essential to reconstruct the motivations of the individuals affected by the phenomenon in question and understand this phenomenon as a result of the aggregation of individual behavioral patterns dictated by these occurrences (Boudon; 1991; 46). Good practice consists of specifying as clearly as possible each individualistic trait, highlighting them as empirical observations.

These observations have led us to distinguish the type of individualism most prevalent in Portuguese organizations as being individualism of a subjective nature, while that most prevalent in Brazilian organizations corresponds to a possessive individualism.

Two points are worth noting before we proceed. Firstly, this classification of individualism is only one of the possible. A philosopher such as Foucault (1985; 49 and ss.), for example, cites three distinct accepted meanings of the term "individualism": i) that of citizenship, corresponding to an individualistic attitude which attributes an absolute value to the individual in relation to the group belonging to the institutions in which it is established; ii) that of patrimonialism, corresponding to the appreciation of life, which attributes maximum value to family relationships, personal activities and patrimonial interests (see also Cherques, 2008); and, iii) the culture of self, corresponding to the attitude of taking oneself as an object of knowledge and domain of action with a view to self-transformation, self-correction self-purification, etc. Secondly, the interpretation which we give in conclusion is based on a research that indicates a prevalence of possessive individualism at a ratio of 87%, based on the investigations based on self-reference analysis provided by executives and technical staff (Cherques, 2006). The procedures for Portugal are in the preliminary testing stage, following the same process. We only have indications of a prevalence of psychological individualism, as being dominant in the organizations of that country.

Possessive individualism, prevalent in Brazilian organizations, is defined by Macpherson (1979) based on the notion of the individual "self-ownership". It has a core of independence in relation to the desires of others. It justifies the political and social order in terms of the interest of the individual.

From this perspective, the public interest consists of enabling the achievement of individual interests, improving the chances of an individual reaching his objectives and allowing him to choose his targets better (with information, freedom of choice, etc) (Koppl, 1992). Politically, society consists of individuals who look after their own interests and is based on the happiness of its individual members. This is the conviction of those that think that society is a natural grouping, that although part of nature and sociability, man lives in a community freely, by natural or divine right. This reflects the romantic ideal, in which the individual is the center of everything and that each human being is unique and irreplaceable (Birbaum & Leca; 1991; 12). This individualism is encapsulated in humanism centered on the idea that it is always in the individual that humanity finds itself, in which everyone should look after their own interests, without jeopardizing the interests of others.

The prudential mobile, both in relation to community sanctions and also in relation to institutional and legal sanctions, as well as the search for consensus for the formalization of actions in the field of ethics - characteristics of Brazilian organizations - would have the purpose of, on one hand avoiding the distancing of the employees of the organizations and on the other hand constructing a type of moral armour against the fragmentation of purpose which could arise from this type of individualistic perspective.

Subjective individualism is defined based on two dimensions. One is that of Simmel (1989), who supports the theory that at a particular moment in social relationships, certain factors provide "the conscience of a specific personality" and the "emergence of the sensation of individual ego" (Salem; 1992; 64). The other, that of Foucault, is the historic production of subjectivity.

Georg Simmel (1989) contrasts "new individualism" - with the notion that "atomized individuals are basically indifferent", to traditional individualism, which he calls quantitative. New individualism, qualitative, to be found in the Romantics, is one of self-perfection and self-realization. Foucault takes the individual as being a subject with a genesis. He concerns himself about how an individual can become an object of knowledge, with the effect of this statute on the real subject (the "internal spaces"), and with the way we deal with this knowledge (technology of *self*). (Revel; 2002; 62).

Subjective individualism is opposed to possessive individualism. It is characterized by the refusal to participate in ritual integration in society, and has the effect of isolating those who deviate from it. The individual choice between realities and different identities is directly linked to the possibility of unsuccessful socialization (Berger & Luckmann; 1967; 171). It is linked to "hidden selves", the traitors in the group, to those who live also in spheres outside the organization. This individualism is encapsulated in the perspective of putting self first, from a moral standpoint, being independent of the group, or where applicable, of the organization in which he works.

The mobile of the demonstration of respect for individuality, the forms of pro-action and the preservation of traditions, that is to say, inherited cultural elements - characteristics of Portuguese organizations - would have the purpose of living with subjective individualism. They would allow the avoidance of isolation, lack of commitment, of those actors involved in the productive process, bringing them into the organizational environment, making them adopt the "corporate culture" as their own.

7. Discussion

The comparative analysis between the level of moral development of Brazilian organizations and Portuguese organizations leads us to the conclusion that the mobile, the actions and the formalization of the Brazil organizations are reactive, namely there are more prudent and derive more from fear of institutional and community sanctions, whereas the mobile, the actions and the formalization of the Portuguese organizations are proactive, seeking mainly to show respect for society and traditions.

On the moral development scale we used, Brazilian organizations would be classified somewhere between the pre-conventional and conventional stages, while Portuguese organizations would qualify between the conventional and post-conventional stages. This would signify that the Portuguese organizations are at a higher level of moral development than Brazilian organizations. Whereas the former concentrate their attention on the field of ethics with compliance and investment, the latter are concerned with sanctions and systematization.

8. Conclusion

Having compared the level of moral development of Portuguese and Brazilian organizations, using a scale based on Kohlberg, we found differences that would indicate a level of development between pre-conventional and conventional for organizations operating in Brazil and a level of moral development between conventional and post-conventional for organizations operating in Portugal.

We attribute this difference primarily to the geopolitical situation and the cultural history of the two countries, considering that the thousand-year-old and consolidated Portuguese culture is less sensitive to the cultural interactions characteristic of the

climate of globalization in which we live, while Brazilian culture is still in formation and sensitive to the cultural pressures irradiated from the hegemonic economic centers and even living through a process of internal and external migration .

Secondly, we attribute this difference to the socio-economic situation prevalent in organizations of both nationalities. Portugal is going through a process of a search for renovation of the national identity and its place in the European community of nations, while Brazil is going through a process of overcoming socio-economic imbalance, which is not only limited to one of the worst indices of income distribution in modern times, but also extends to the impact of the North-South asymmetries inherent to the globalization process.

Lastly, we attribute the difference in level of moral development between organizations of the two countries to the specific characteristics of the individualism with which they are faced. We consider this argument, namely the diversity of types of individualism in the two countries, as the least obvious argument and, at the same time, that which best explains two of the components of moral development, namely the mobile of actions in the field of ethics and the type of formalization adopted in this effort. In this work, we brought into discussion the possibility that such differences might be explained by the possessive character of individualism identified in Brazilian organizations, in juxtaposition with the subjective individualism, which we initially identified as being more prevalent in proportional terms in Portuguese organizations.

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