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Empathy, guilt, and gender: A comparison of two measures of guilt

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The relations of empathy with two measures of guilt were examined in a sample of 13- to 16-year-olds (N = 113). Empathy was measured using Davis's IRI and guilt by Tangney's TOSCA and Hoffman's semi-projective story completion method that includes two different scenarios, guilt over cheating and guilt over inaction. Empathy correlated more strongly with both measures of guilt than the two measures correlated with each other. For boys, cognitive perspective-taking was a stronger predictor for guilt than for girls. Hoffman's guilt over inaction was more strongly associated with empathy measures in girls than in boys, whereas for guilt over cheating the pattern was the opposite. The results indicate that boys and girls may emphasize different aspects of morality.

Key words: Guilt, empathy, gender differences, gender roles.

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INTRODUCTION

Empathy, perspective-taking, and guilt are all essential components of morality (e.g., Eisenberg, Valiente & Champion, 2004; Tangney & Dearing, 2002a). While it is a well-established finding that they are all related to each other, their interrelations might vary as a function of gender. This paper addresses this question.

Guilt, in ordinary language, refers to the private feelings of a troubled conscience caused by a personal wrongdoing or by disadvantaging a valued other. Within psychological research there has been controversy of how guilt should be defined and measured. Different researchers have emphasized different aspects of guilt. Some have defined guilt as a prosocial emotion that motivates positive social behaviors, such as reparation and amends (Baumeister, Stillwell & Heatherton, 1995; Hoffman, 2000; Tangney & Dearing, 2002a), while others have concentrated also on the maladaptive aspects of guilt: chronic rumination, excessive sense of responsibility, and a tendency to feel guilty when it is not an appropriate or adaptive response (Bybee & Quiles, 1998; Ferguson, Stegge, Eyre, Vollmer & Ashbaker, 2000). In the measurement of the proclivity to guilt, all methods have their own problems (Ferguson & Stegge, 1998; Smith, Webster, Parrott & Eyre, 2002; Tangney & Dearing, 2002a). If the purpose of a study is to cover different forms of guilt, Ferguson and Crowley (1997) recommend using several different measures of guilt. For example, trait measures have been found to be more likely to tap also maladaptive forms of guilt than scenario-based measures that often depict situations where the consensual response would probably be guilt.

In this study the main interest is focused on guilt as a prosocial emotion, and therefore methods measuring mainly the adaptive aspects of guilt are most useful. One of the currently most widely used measures of guilt is the TOSCA (the Test of Self-Conscious Affect; Tangney & Dearing, 2002a), a scenario-based self-report method which measures also shame and such defenses as externalization and detachment. The TOSCA guilt scale has been shown to measure primarily the adaptive aspects of guilt: it has been found to relate to different measures of other-oriented empathy (Tangney & Dearing, 2002a), perspective-taking (Leith & Baumeister, 1998) and interpersonal skills (Covert, Tangney, Maddux & Heleno, 2003), but a connection to psychological symptoms, for example depression or low self-esteem, has not been found (Tangney & Dearing, 2002a; Woien, Ernst, Patock-Peckham & Nagoshi, 2003). Also Hoffman (2000) has conceptualized guilt as an adaptive reaction that is based on empathy and motivates prosocial behavior. He has created a semi-projective story-completion method (Hoffman, 1975) that consists of two stories, one about cheating in a competition, and the other about not helping a lost child. The first story measures guilt over transgression, and the latter story measures what Hoffman (1998, 2000) terms guilt over inaction or innocent bystander guilt. Hoffman used this guilt measure originally to refute psychoanalytical claim of girls' weaker moral internalization, and showed that girls actually had a stronger proclivity to guilt than boys (Hoffman, 1975). Since then this measure has been used very rarely in empirical studies, one exception being Helkama's and Ikonen's study (1986), which showed a connection between Hoffman's guilt measure and Kohlberg's stages of moral reasoning (Kohlberg, 1984). However, this measure is interesting because the respondents have to produce the reaction independently, whereas in most measures they can choose from a set of predefined alternatives. The

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use of Hoffman's measure of guilt in the present study was also instigated by a desire to examine possible historical change. Would "postmodern" adolescents living in a society "after virtue" (Hautamäki & Hautamäki, 2005) exhibit lower guilt than did their counterparts in the early 1980s?

Conceptual distinctions have also been essential in the research of empathy. Most current approaches emphasize that empathy consists of several different dimensions (Davis, 1994; Eisenberg, 2000). First, there is the cognitive ability to take the other person's perspective. The proclivity for role-taking can promote emotional empathy (Batson, 1991; Eisenberg, Shea, Carlo & Knight, 1991), but this is not always the case. Cognitive role-taking can be differentiated from vicarious emotional reaction that can take two forms: personal distress or sympathy (empathic concern by Davis, 1994). Personal distress is defined as negative, self-centered vicarious reaction to somebody else's distress that motivates the person to avoid situations creating this uncomfortable emotion. By contrast, sympathy (or empathic concern) is an other-oriented emotion, when a person feels concern or compassion for the distressed person and is motivated to alleviate his or her distress (Eisenberg, 1986). Empathic concern, but not personal distress, has been found to be related to prosocial behaviors (e.g., Batson, 1991; Davis, 1994). Studies relating Davis's empathy measure, the IRI (the Interpersonal Reactivity Index; Davis, 1983) with the TOSCA, show that personal distress has much higher correlations with shame than with guilt, whereas perspectivetaking and empathic concern are more closely related to guilt than to shame (Tangney & Dearing, 2002a). Also Hoffman's guilt measure can be expected to relate to perspective-taking and empathic concern. It has been found to relate to Kohlberg's stages of moral reasoning (Helkama & Ikonen, 1986). Cognitive role-taking, indeed, is a central concept in Kohlberg's (1984) cognitive-developmental theory of moral judgment, in which each successive stage represents increasing ability to coordinate other people's perspectives with one' own. Proclivity for role-taking could be seen to a great extent analogous with moral judgment development, both conceptually and empirically. Training teachers in role-taking has led to progress on measures of moral judgment development (Sprinthall, 1994). Adults with high scores on occupational role-taking propensity have shown longitudinal development on Kohlberg's stages (Helkama, 2004), and measures of spontaneous role-taking have been found to predict higher levels of Kohlbergian reasoning in real-life dilemmas (Juujärvi, 2003). Based on Hoffman's theory of guilt (2000), the semi-projective guilt measure should also be related to the emotional aspect of empathy (in this study measured by Davis's empathic concern scale), although there is no empirical evidence of this yet.

There are consistent gender differences in several measures of moral emotions from adolescence onwards, with women scoring higher than men on different self-report measures of empathy, guilt, and shame (e.g., Bybee, 1998; Tangney & Dearing 2002b). However, it has to be recognized that gender differences depend highly on the measure that has been used. For example, there are situations in which men have been found to report more shame than women do (Ferguson, Eyre & Ashbaker, 2000). It is possible that guilt scenarios, for example the TOSCA, often describe situations that are especially threatening for feminine gender identity. Gilligan (1982) suggested that women are more focused on caring for others in their moral thinking, whereas men

Gilligan (1982) suggested that women are more focused on caring for others in their moral thinking, whereas men emphasize following rules or norms, which is referred to as justice orientation. This difference can be explained by social gender roles (Eagly, 1987); it is consistent with the gender stereotypes of more emotional and care-oriented women and more logic-oriented men. There is evidence that the associations between the components of empathy, guilt, and moral judgment can be different for women and men. Consistent with the notion of higher care orientation in women, higher correlations between developmental measures of the ethic of care and ego development have been found for women than for men (e.g., Skoe & Diessner, 1994; but not always, see Skoe & Lippe, 2002), which suggests that care ethic is more important to women than to men in terms of their identity. Higher correlations for women than for men have also been reported between Kohlberg's developmental moral judgment stages and emotional empathy (Juujärvi, 2003), as well as between Kohlberg's stages and the Hoffman measure of guilt over inaction (Helkama & Ikonen, 1986). Furthermore, Eisenberg, Zhou and Koller (2001) found that perspective-taking predicted prosocial moral judgment for boys but not for girls, and other-oriented empathy mediated the connection between perspective taking and prosocial moral judgment for girls but not for boys. This can be interpreted to show that boys' moral judgment is more directly based on cognition, whereas for girls vicarious emotional reaction is essential.

However, according to a meta-analysis by Jaffee and Hyde (2000), the evidence of gender difference in moral orientation (care orientation vs. justice orientation) has been rather weak and inconsistent. On the other hand, the operationalization of these moral orientations has not always been very compatible with Gilligan's original idea, and different measures appear to give different results. The specific situational context has been shown to be important to consider when studying gender differences. For example, Eagly and Crowley (1986) found in their meta-analysis that in general men appear to be more likely to help than women. However, when the context of helping was analyzed in more detail, it was found that men are more likely to help in situations where helping is a "heroic act": the helper puts himself in danger and there are others observing the helping. In contrast, women were more likely to help when the helping was caring and nurturing for others in more private settings. The Hoffman inaction scenario (not helping a lost child) is closer to the feminine form of helping, even though it takes place in a public setting. This is consistent with the finding that guilt

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over not helping was related to Kohlberg's stages of moral reasoning only for girls (Helkama & Ikonen, 1986).

The present study relates the dimensions of empathy to two measures of guilt, the TOSCA by Tangney and the Hoffman story completion measure. The two story completion scenarios are analyzed separately, because based on previous results (Helkama & Ikonen, 1986), they can be expected to show a different pattern of connections to other variables. These guilt measures were chosen because they can be expected to measure empathy-based guilt that is likely to motivate moral or prosocial behavior. In line with the above analysis, we expect (1) that empathic concern and perspective-taking are associated with both guilt measures, and, in accordance with the Eisenberg et al. (2001) findings, we expect that (2) perspective-taking is a better predictor of guilt in boys than girls. Moreover, extrapolating from the Helkama and Ikonen (1986) findings, we expect (3) that empathic concern and perspective-taking are more strongly associated with guilt over inaction among girls than among boys.

METHOD

The participants were 53 girls and 60 boys (aged 13–16 years) recruited from the seventh, eighth and ninth grades in an ordinary high school in the metropolitan Helsinki (Espoo). They were given, in class, two measures of guilt and one measure of empathy, described below.

Guilt

The Hoffman (1975) story completion measure consists of two stories. The respondents were asked to complete the story, telling what the main character thinks and feels and what happens afterwards. The respondents were assumed to identify with the protagonist, who is depicted as being the same sex and age as the respondent, a basically well-meaning person who committed the transgression under pressure. In one (cheating) story, the child who has lost many contests at a school picnic, wins a quiz by cheating. In the other (inaction) story, a child, hurrying with a friend to an important sports event (or movie), sees a young child who seems lost. (S)he suggests that they stop and help, but the friend talks her/him out of it. The next day the protagonist finds out the child ran into the street and was hit by a car. The story completions were scored for maximum guilt, following Hoffman (1975), on a seven-point scale, in which 0 = no evidence of guilt, 2 = some self-criticism with low affect intensity ("his conscience bothered him"), 5 = intense and long-lasting guilt that includes personality change ("She feels guilty... She never forgives herself and decides from now on to help those in need"). The validity of the measure was examined by looking at the means of perspective-taking and empathic concern by guilt score. It was found that the means of perspective-taking and empathic concern were consistently higher when the score from the story completion was higher. However, a look at the correlates of the few protocols in which the protagonist commits suicide, to be assigned as 6 (self-punishment in extreme guilt) according to Hoffman's system, showed that they did not fit in the pattern. They were scored as 0, because the IRI-scores of these respondents were similar as for the persons who did not express any evidence of guilt in the story completion. The references to suicide appeared to be a joke rather than an expression of extreme guilt: e.g., "He felt terrible

and he decided to commit a suicide. The end!" Two raters scored the protocols, with 87% agreement for the cheating stories and 78% for the inaction stories. The largest discrepancy was 1 point, and disagreements were solved by discussion.

The Test of Self-Conscious Affect for Adolescents (TOSCA-A; Tangney & Dearing, 2002a) consists of 15 scenarios (10 negative and 5 positive) designed to assess shame, guilt, pride, and defensive reactions. For example, the scenario "While playing around, you throw a ball and it hits your friend in the face" is followed by four responses: (a) "I would feel stupid that I can't even throw a ball" (shame); (b) "I would think 'Maybe my friend needs more practice catching'" (externalization); (c) "I would think 'It was just an accident'" (detachment); and (d) "I would apologize and make sure my friend feels better" (guilt). Respondents rate on a five-point scale the likelihood of their responding in each manner indicated. In this study, eight negative scenarios were used. Positive scenarios, that measure guilt, shame, and pride reactions in situations where there is no actual transgression or the transgression is corrected, were left out, because the main interest of this study was to investigate guilt in situations where it can be seen as the normative response and likely to motivate prosocial behavior. Two of the negative scenarios were also left out, because they were suspected to be culturally less appropriate. One of these was about meeting a friend: "You make plans to meet your friend. Later you realize that you stood your friend up". This was seen to be quite an improbable scenario, because nearly all Finnish teenagers carry mobile phones with them all the time and they rarely make exact plans about meeting. Another scenario that was left out was about forgetting to buy a birthday present for mum. It was supposed that buying presents on birthdays may be considered more important in American than Finnish culture; Finnish parents would probably appreciate others ways of remembering, and the response describing detachment, "It is not the gift that matters. All that really matters is that I care" can be seen as a consensual response. The adequacy of the translation was checked by back translation. Cronbach's alphas for the subscales were similar to those reported by Tangney and Dearing (2002a): guilt 0.78, shame 0.80, externalization 0.71 and detachment 0.52.

Empathy

Davis's (1983) Interpersonal Reactivity Index (IRI) consists of four 7-item subscales that measure dimensions of empathy. The empathic concern scale (alpha = 0.73) assesses the tendency to experience feelings of sympathy and compassion for others in need (e.g., "I often have tender, concerned feelings for people less fortunate than me"). The personal distress scale (alpha = 0.64) measures the tendency to experience distress and discomfort in response to distress in others (e.g., "I sometimes feel helpless when I am in the middle of a very emotional situation"). The perspective taking scale (alpha = 0.62) taps the degree to which an individual spontaneously takes the point of view of others in everyday life (e.g., "I believe that there are two sides to every question and I try to look at them both"). The fantasy scale (alpha = 0.70) assesses the tendency to imaginatively transpose oneself into fictional situations rather than real-life behavior (e.g., "I daydream and fantasize, with some regularity, about things that might happen to me"). Response choices ranged from 0 = does not describe me well to 4 = describes me very well. The adequacy of the translation was checked by back translation.

RESULTS

A two-way between-groups MANOVA was performed to investigate gender and age differences in empathy and guilt

measures. The analyses were performed separately for empathy measures and guilt measures. There was a significant gender difference in the following variables (using Bonferroniadjusted alpha level of 0.01): fantasy, F(1, 93) = 31.95, p < 0.001, partial $\eta^2 = 0.26$, empathic concern, F(1, 93) =32.90, p < 0.001, partial $\eta^2 = 0.26$, personal distress, F(1, 93)= 21.18, p < 0.001, partial $\eta^2 = 0.19$, Tosca-guilt, F(1, 88) =9.61, p = 0.003, partial $\eta^2 = 0.10$, Tosca-shame, F(1, 88) =13.99, p < 0.001, partial $\eta^2 = 0.14$, guilt over omission, F(1, 88) = 9.15, p = 0.003, partial $\eta^2 = 0.09$ and guilt over cheating, F(1, 88) = 8.72, p = 0.004, partial $\eta^2 = 0.09$. As shown in Table 1, girls had higher scores on all the measures where significant differences were found. Significant age differences were found in guilt over omission, F(2, 88) = 4.99, p = 0.009, partial $\eta^2 = 0.10$ (Ms = 2.1, 2.3, and 2.9 for seventh, eighth, and ninth graders, respectively) and shame, F(2, 88) =5.10, p = 0.008, partial $\eta^2 = 0.10$ (Ms = 15.4, 13.2, and 11.4 for seventh, eighth, and ninth graders, respectively); guilt over omission was significantly higher for the oldest than the youngest participants, whereas shame was significantly lower for the oldest than the youngest. There was also a significant interaction between age and gender for empathic concern, F(2, 93) = 72.21, p = 0.008, partial $\eta^2 = 0.10$. The scores for empathic concern were higher for the oldest than the youngest girls (Ms = 16.2, 18.9, and 20.1 for seventh, eighth, and ninth graders, respectively), whereas for boys the pattern was reversed (Ms = 14.9, 12.8, and 13.5 for seventh, eighth, and ninth graders, respectively).

The data relevant to the hypotheses are presented in Tables 2–5. They replicate, first, previous findings on guilt and shame measures. Although the TOSCA guilt and shame scales did correlate to some extent, shame was not related to the story completion measures of guilt or perspective-taking and empathic concern measures. In addition, the TOSCA shame was found to decrease with age significantly for both genders. Second, the three guilt indexes were rather weakly associated with each other, with only one significant connection (the TOSCA and guilt over cheating for boys).

 Table 1. Means and standard deviations for the emotion, defense, and empathy variables according to gender

		Girls	Boys
Tangney TOSCA			
Guilt	M	24.6	21.3
	SD	4.0	5.1
Shame	M	15.8	11.0
	SD	5.5	5.7
Externalization	M	12.1	13.7
	SD	4.7	5.2
Detachment	M	20.1	19.5
	SD	4.1	4.0
Hoffman			
Guilt (Ch)	M	2.2	1.5
	SD	1.1	1.3
Guilt (I)	M	2.8	2.0
	SD	1.1	1.2
Davis IRI			
Empathic concern	M	17.8	13.6
-	SD	4.0	3.7
Perspective taking	M	14.7	14.0
1 0	SD	3.9	3.8
Fantasy	M	18.4	13.3
•	SD	4.9	3.8
Personal distress	M	13.5	10.0
	SD	3.8	3.6

Notes: Guilt (Ch) – guilt over cheating; Guilt (I) – guilt over inaction.

Third, the guilt indexes were in general more strongly related to empathy than with one another. Fourth, Hypothesis 2 was supported in that perspective-taking was for boys a significantly better predictor of guilt than for girls in the TOSCA guilt and in guilt over cheating (see Tables 3 and 4). The linear regression between perspective-taking and the TOSCA guilt was $r^2 = 0.33$ for boys and 0.09 for girls, and the interaction between perspective-taking and gender was significant, p < 0.05. For empathic concern and the TOSCA

Table 2. Correlations among the TOSCA and story completion guilt scales, the IRI empathic concern and perspective taking subscales, and the TOSCA shame scale, according to gender

	1	2	3	4	5	6
Guilt measures						
1. TOSCA		0.11	0.16	0.47**	0.30*	0.31*
2. Cheating	0.32*		0.08	0.17	-0.22	0.00
3. Inaction	0.08	0.09		0.31**	0.31**	-0.01
Empathy measures						
4. Empathic concern	0.47***	0.37**	-0.08		0.24	0.15
5. Perspective taking	0.57***	0.42**	0.14	0.32*		0.12
Shame measure						
6. TOSCA	0.25	-0.07	-0.14	0.17	0.05	

Notes: The correlations for girls (N = 53) are above the diagonal, for boys (N = 60) below diagonal.

* p < 0.05; ** p < 0.01; *** p < 0.001.

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Table 3. Hierarchical regression of gender, perspective-taking and empathic concern on TOSCA guilt

	TOSCA guilt					
	\overline{b}	SE	β	<i>R</i> -square		
Step 1: gender	3.23	0.92	0.33**	0.11**		
Step 2: perspective-taking	0.54	0.11	0.43***	0.29***		
Step 3: gender \times perspective-taking	-0.46	0.21	-0.92*	0.33*		
Step 1: gender	3.41	0.91	0.35***	0.12***		
Step 2: empathic concern	0.56	0.11	0.50***	0.31***		
Step 3: gender \times empathic concern	-0.15	0.21	-0.40	0.32		

b = unstandardized regression coefficient.

SE = standard error for b.

 β = standardized regression coefficient.

* p < 0.05; ** p < 0.01; *** p < 0.001.

Table 4. Hierarchical regression of gender, perspective-taking and empathic concern on guilt over cheating

	Guilt over cheating					
	\overline{b}	SE	β	<i>R</i> -square		
Step 1: gender	0.72	0.24	0.30**	0.09**		
Step 2: perspective-taking	0.04	0.03	0.14	0.11		
Step 3: gender \times perspective-taking	-0.20	0.06	-1.63**	0.21**		
Step 1: gender	0.74	0.24	0.30**	0.09**		
Step 2: empathic concern	0.09	0.03	0.31**	0.16**		
Step 3: gender \times empathic concern	-0.08	0.06	-0.83	0.18		

b = unstandardized regression coefficient.

SE = standard error for b.

 β = standardized regression coefficient.

* p < 0.05; ** p < 0.01; *** p < 0.001.

Table 5. Hierarchical regression of gender, perspective-taking and empathic concern on guilt over omission	Table 5.	Hierarchical	regression of	^r gender,	perspective-taking	and empathio	c concern on	guilt over	omission
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	Guilt over omission					
	b	SE	β	<i>R</i> -square		
Step 1: gender	0.75	0.23	0.30**	0.09**		
Step 2: perspective-taking	0.07	0.03	0.21*	0.14*		
Step 3: gender \times perspective-taking	0.05	0.06	0.36	0.14		
Step 1: gender	0.77	0.24	0.31**	0.10**		
Step 2: empathic concern	0.03	0.03	0.11	0.10		
Step 3: gender \times empathic concern	0.11	0.06	1.16	0.14		

b = unstandardized regression coefficient.

SE = standard error for b.

 β = standardized regression coefficient.

* p < 0.05; ** p < 0.01; *** p < 0.001.

guilt there was no difference, r^2 was 0.22 for both genders. The possibility that empathic concern mediated the connection between perspective-taking and the TOSCA guilt was tested using Sobel's test. When empathic concern was entered after perspective-taking, perspective-taking was still a significant predictor for boys ($\beta = 0.485$, p < 0.001) but not for girls ($\beta = 0.153$, p = 0.282). The mediation effect was not significant for boys z = 1.579, p = 0.114, but for girls it was close to significance, z = 1.182, p = 0.07. Fifth, as predicted, the pattern of connections of the two projective guilt measures

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with the empathy subscales was different for girls and boys. For girls, the empathy measures predicted guilt over inaction better than they did guilt over cheating but for boys the pattern was the opposite. The linear regression between perspective-taking and guilt over cheating was $r^2 = 0.18$ for boys and 0.05 (negative regression) for girls, and between empathic concern and guilt over cheating, r^2 was 0.13 for boys and 0.03 for girls. Only the first difference reached significance (Table 4). For guilt over omission the pattern was opposite: the linear regression between perspective-taking and guilt over omission between perspective-taking and guilt over omission the pattern was opposite: the linear regression between perspective-taking and guilt over omission was $r^2 = 0.02$ for boys and 0.10 for girls, and between empathic concern and guilt over omission, $r^2 = 0.01$ (negative regression) for boys and 0.10 for girls. The latter difference was close to significance, p = 0.63 (Table 5).

Of the measures not shown in Table 2, the IRI fantasy scale correlated with the TOSCA guilt 0.47 (p = 0.001) for girls and 0.19 (n.s.) for boys, and 0.36 with guilt over cheating for boys (p = 0.01). None of the remaining correlations (-0.11-0.22) were significant. For boys, personal distress correlated with shame 0.43 (p < 0.01), externalization 0.40 (p < 0.01) and detachment 0.33 (p < 0.05), but for girls these correlations were not significant (0.08–0.26). Of the TOSCA scales, detachment correlated -0.53 (p < 0.001) with guilt over cheating for girls, and the rest of the correlations ranged from -0.26 to 0.00.

DISCUSSION

Consistent with Hypothesis 1, both measures of guilt used in this study correlated strongly with the two main indexes of empathy, empathic concern and perspective taking. However, the guilt measures were not highly associated with one another either for girls or boys. In other words, guilt appears to depend highly on the type of the situation, but there is a common general factor of empathy and perspective taking behind all guilt measures that were used. The lack of connections between the guilt measures can be explained by the differences between the TOSCA guilt and the two story completion scenarios. The TOSCA scenarios describe unintentional transgressions that take place mainly in interpersonal situations. The transgressions are not of very serious nature and are quite easily corrected. In contrast, the cheating story in the Hoffman measure describes intentional norm violation where there is no direct victim and "getting away with it" is quite easy. In addition, the inaction story in the Hoffman measure differs from both the TOSCA guilt and the cheating story: it describes a situation where the main character has not transgressed, but has not done something he or she possibly should have done. This scenario allows shifting the responsibility away from the self quite easily and blaming the others who could have prevented the unfortunate event (a runaway child getting hit by a car). While all these scenarios can create guilt that motivates moral or prosocial behavior, different individuals can perceive different types of scenarios as the most important in terms of morality.

The Hoffman (1975) method allowed us to look at a possible historical change in the level of adolescent guilt since the Helkama and Ikonen (1986) data were collected (this was one of the reasons for using it but no change was found); it also made it possible to conceptually replicate the Helkama and Ikonen (1986) findings on the relations between guilt and Kohlbergian moral reasoning by replacing the latter by the Davis (1983) empathic concern and perspective-taking measures. As hypothesized, the two different types of guilt scenarios in the Hoffman story completion measure had different connections to empathy for boys and girls. The projective guilt over cheating was associated with empathic concern and perspective-taking (and also the TOSCA guilt) only for boys. For girls, guilt over cheating was associated neither with the other indexes of guilt nor to the empathy measures. This can be interpreted to show that cheating may have more moral relevance for boys than girls; the girls who described themselves as otherwise empathetic and caring did not necessarily see cheating in a quiz as a very immoral thing to do. In contrast, guilt over inaction was associated with empathic concern and perspective-taking for girls but not for boys. The boys who described themselves as empathetic were not especially likely to express guilt in the inaction story. It is possible that this is due to girls' emphasizing their responsibility of caring for others more than boys, because caring is a part of feminine gender role, whereas following rules or norms (justice-orientation) is more salient in morality associated with masculine gender role (Gilligan, 1982). There was also an interesting difference in the connection between age and empathic concern: for girls it increased with age, whereas for boys it decreased. This could be interpreted reflecting girls' development towards an emotional, nurturing gender role.

It also appears that guilt reaction in boys is more directly based on cognition and reasoning than in girls. Extrapolating from the findings of Eisenberg *et al.* (2001), we expected that perspective taking would be a better predictor of guilt for boys than for girls. This prediction held for the TOSCA guilt measure and Hoffman's guilt over cheating. In addition, girls scored higher than boys in the emotional aspects of empathy, empathic concern and personal distress, as well as in the TOSCA guilt and shame and in both the scenarios of the Hoffman story-completion measure, consistent with previous findings (Davis, 1994; Helkama & Ikonen, 1986; Hoffman, 1975; Tangney & Dearing, 2002a).

It can be concluded that girls seem to be more willing to describe themselves as emotional and express emotions in writing. Guilt over transgressions seems to be more related to perspective-taking for boys than girls. The results also indicate that different moral contexts are interpreted differently by boys and girls. As suggested by Eagly and Crowley (1986), the characteristics of the situation are important for finding and understanding gender differences. However, as

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Hyde (2005) emphasizes, gender differences are rarely large in magnitude, which was the case also in this study. As Hyde (2005) argues, the differences should not be exaggerated because it can serve as a self-fulfilling prophesy by maintaining gender stereotypes. Nevertheless, studying the exact nature of the differences can provide knowledge of the areas where the stereotypical thinking occurs. This knowledge can be helpful when encouraging adolescents to think in alternative ways, in this case to possibly broaden their view of the moral ideal.

There are some limitations that need to be considered. The sample of the study was relatively small, and consisted mainly of middle-class Finnish adolescents living in urban area. Thus the results cannot be reliably generalized to different groups. Moreover, the influence of gender stereotypes could have been assessed more accurately if gender role orientation would have been measured in addition to biological sex. It is also important to acknowledge that gender differences in guilt and shame have been found to be highly dependent on the measure (Ferguson & Eyre, 2000), and therefore these findings cannot be generalized beyond the measures used before they are replicated using different guilt and shame measures.

However, this study highlights the importance of considering possible gender-specific features in moral judgment and emotions. In sum, the expectations derived from the notion of boys' and girls' different moral orientations were confirmed.

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