Children’s moral reasoning on compliance and rules violation, and their moral judgments, are linked to the development of their “theory of mind”. Greater ability to attribute mental states (intentions, knowledge and emotions) enable to base the attribution of responsibility, and judgment on the degree of punishment deserved, not only on the outcome of the action (harmful or not), but also on the intent to cause damage. This effect could vary depending on whether: a) the rule transgressed is a social conventional rule or a moral rule, b) the damage is physical-material or psychological-emotional. Moreover, understanding of other minds and moral reasoning that children make about the actions of others appears to be a key element in their degree of popularity and social impact.

The aim of this study is to evaluate the developmental relationship between child moral reasoning, understanding of other minds and degree of acceptance by their peers. Participants were 89 children from 4 to 13 years; they were administered: a battery of stories that assessed moral reasoning abilities, a battery of “theory of mind” tasks, peer-nomination inventory.

Results show that by 6 years of age begin differences in mind understanding and moral reasoning and judgment among children of the same age: popular and average distinguish between accidental and deliberate transgression (although up to 8 years all children believe that both deserve to be punished); only rejected children consider that the transgression of conventional norms does not deserve punishment; their moral judgments are not different for physical damage than for psychological-emotional damage. By age 8 differences between popular and rejected children in their mind understanding ability and moral reasoning are increased, especially in situations of accidental damage.

Children’s moral reasoning ability may have important implications for their social relationships and positive peer interactions.