Moral development is very important for the personality and social development toward maturity. From this development, they will know how someone thinks about the concept of right and wrong, and taking right or wrong actions. The moral actions between one people to another are different, a person being a morality if their behavior established with norms in society. There are several factors which are influence the moral development, those are: social environment, family environment, and parenting. This research intent to know the determine level of children’s moral reasoning development in the coastal environment of Tuban district, to determine the level of children’s moral reasoning development in the highlands of Tuban district, and to know the differences between children’s moral reasoning development level in the coastal environment and in the highlands environment of Tuban district.

This research uses quantitative methods with a comparative descriptive design. The sample that used are 80 children, with details of the 48 children those are living in the coastal environment of Tuban district, and 32 children those are living in the highlands of Tuban district. And the analysis of this research is use independent analysis of samples T-test.

The result of that analysis obtained the average value of moral reasoning levels for children in the coastal environment of Tuban districts is 17.7083, while for children in the highlands environment of Tuban district is 17.3125. The result of the two t-value is 0.554, and the (p) significance value is = 0.0496> 0.05. Based on these results known the value of T-count (-0.0554) is smaller than the T-Table (1671), it suggests that the Ho is accepted and Ha is rejected. So, it can be concluded that there was no differences between the level of children’s moral reasoning development in the coastal environment of Tuban district and the children’s moral reasoning development in the highlands of Tuban district.