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A Discussion of Ethics in Relation to Business and  
Non-Business Students

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## Introduction

Ethical behavior is something that rarely has a concrete definition. It is often evaluated relative to the situation, and each person holds their own ethical standards that he or she uses to assess behaviors. There are many sources that help shape these ethical standards. Some are internal to an individual, the thoughts or ideas that are ingrained into a person. Others are external, and they shape an individual's thoughts or ideas as the person grows. With recent shifts in the consideration of ethical behavior in the business world, it is important to recognize these sources and understand attitudes towards ethical behavior. It is especially important when evaluating business students, as they are the ones who will become the workforce and the future of ethical business standards. Understanding different perspectives of ethics, and how business students define unethical behavior, will help to show their willingness to engage in such behaviors in school and in the workforce; further understanding the sources of their ethical standards will help to implement better training and promote stronger ethical values.

## Different Perspectives of Unethical Behaviors

In recent years, society has seen a major shift in what constitutes ethical behavior. The largest reasons for this shift are scandals such as those perpetrated by Enron, WorldCom, Lehman Brothers, or Bernie Madoff. Research suggests that since scandals like these, we have moved towards a "more heightened state of ethical awareness" (Bolt-Lee 1). These scandals have caused people to distrust

corporations, especially corporate management, because they pointed out the lack of ethics that some managers have. The public has since placed a higher value on ethical management of corporations, and has also shifted its idea of what constitutes ethical behavior. In order to understand this shift, however, we must discover what constitutes unethical behavior.

### Internal and External Ethical Sources

There are many gray areas when it comes to ethics in the business world. We can trace the notion of unethical behavior in relation to business back to one of the earliest written literary sources, the Bible. In Mark 7:21, it says, "For it is from within, out of a person's heart, that evil thoughts come – sexual immorality, theft, murder, adultery, greed, malice, deceit, lewdness, envy, slander, arrogance and folly" (New International Version). It was believed that the choice to engage in such activities was very much a personal choice; that it is something within us that causes us to act unethically. Many believe that there are external factors to ethical decisions, as well. The demand for higher shareholder value placed on managers is what pushes them to commit white-collar crime. There is also much pressure for managers to meet analyst's earnings expectations, which can drive them to engage in criminal activity.

White-collar crime is defined by Ivancevich et al. as "crime committed by a person of respectability and high social status in the course of his/her occupation" (Chen & Tang 79). This points out that white-collar crime takes place through the person's occupation. Being a person of respectability and high social status typically

means owners or managers. Corporate insiders and managers will deceptively manipulate financial statements and accounting procedures in order to meet their financial goals. Quite often, there are also financial incentives for managers to meet these goals. Bonuses, for example, may be based on short-term financial goals set by the company, and this may further encourage management to manipulate financial statements in order to achieve goals. The pressure to meet goals, combined with management's desire to obtain bonuses or other financial incentives, shows that both internal and external factors can come together to cause unethical actions.

The idea that money is what drives people to act unethically is not a new one. We can also trace this notion back to ancient times; in 1 Timothy 6:10 in the Bible it states, "For the love of money is the root of all kinds of evil." This love of money leads managers and employees alike to engage in many activities that are seen as dishonest or fraudulent, as they seek to meet company goals and obtain greater wealth for shareholders and for themselves (Chen & Tang 79).

### Modern Definitions of Ethics

We have several definitions of ethics in today's world. One of them, identified by Wheelwright in 1959, states that "Ethics is defined as the systematic study of conduct based on moral principles, reflective choices, and standards of right and wrong conduct" (Onyebuchi 275). This is a very general idea of what ethics is, one that can be applied both inside and outside of the business realm. Purcell defines ethics with regards to corporations and business, saying "ethics, applied to business, demands that every corporation, as a body of people united in

enterprise, be concerned with the rightness and wrongness of human action” (Davis & Welton 453). This definition places emphasis on the people of the organization, rather than the organization itself. The individuals make up the organization, so ethics is important on an individual level. Ethical practices must start with the individuals, who then come together in the united enterprise, in order to make a difference corporate-wide.

There are also several perspectives that we can use to analyze ethics and ethical decision making. The first is the Utilitarian perspective, which is the idea that the best decision is the one that provides the greatest good for the greatest amount of people, regardless of laws or socially acceptable behavior. This allows the decision maker to, in essence, ignore the law, as long as the decision leads to the greatest good. If an action breaks the law, it is not necessarily considered unethical, as long as the end results justify the means (Bolt-Lee & Moody 1). Another perspective, called the Deontological perspective, views ethics with regards to the law. The morality of an action or decision is based upon adherence to a certain set of rules. It holds that there are certain things a person should or should not do, regardless of the consequences or end results (DesJardins 38). When analyzing a situation, an individual uses one or both of these perspectives to decide whether the actions taken were ethical or not. It is necessary to understand this to evaluate the process of making ethical decisions.

### The Five Sub-Construct Unethical Behavior Scale

Chen and Tang, in a study called “Attitude Toward and Propensity to Engage in Unethical Behavior,” adopted an Unethical Behavior Scale, which includes the measurement of five “sub-constructs,” or categories, of unethical behavior: Abuse Resources, Not Whistle Blowing, Theft, Corruption, and Deception. These sub-constructs go a step further to define exactly what is considered unethical in the business world. The study done by Chen and Tang holds that one’s propensity to engage in the five sub-constructs will determine their attitude towards unethical behavior. These sub-constructs are discussed here as categories of unethical business activities.

Abuse Resources is when employees take advantage of office supplies, work time, etc. It starts out as something small, but grows into something larger (until stopped by management). According to Ivancevich et al., 75% of employees have in the past or will in the future abuse office supplies at least once (Chen & Tang 80). It is something as small as taking a pencil and paper home from work, and it continues to grow from there.

Not Whistle Blowing is a when employees see something wrong at their workplace, yet they fail to report it. When people fail to speak up about things that are wrong, especially things that matter, wrongdoings are only encouraged. By not speaking up, it is implied that it is acceptable to continue in the unethical practices. Even if an individual is not directly involved in those practices, he or she participates in them indirectly by failing to report them, and even promotes them by

not acting. The “Not Whistle Blowing” sub-construct suggests that because of that, they could be viewed as a guilty party as well.

Theft is defined as the “unauthorized taking, consuming, or transferring of money, goods, data, information, and intellectual property owned by the organization” (Chen & Tang 80). This costs companies a considerable amount of money each year. The study showed that 25% of employees observed others stealing products or cash. It is not just the taking of cash, which is what most people think of when they think of theft. Chen and Tang’s definition points out that it can also be data or information, which may not necessarily be tangible. The theft of ideas can be just as unethical as the theft of cash or property. Theft causes many business failures each year.

Chen and Tang use a definition for the fourth sub-construct, Corruption, from “An Organizational Perspective of Corruption” by Luo, which states that it is an “illegitimate exchange of resources involving the use or abuse of public or collective responsibility for personal gains, benefits, profits or privileges” (Chen & Tang 80). Corruption can happen at all levels of an organization, but it is more prominent at higher levels. Upper management has more responsibility and more power, and can therefore stand to gain more from abusing that power. In the business world, the personal gain that often promotes corrupt practices is financial incentives for management to reach specific goals.

The final sub-construct, Deception, is synonymous with fraud. Fraud is intentionally deceiving or misrepresenting information with the goal of persuading another individual or group to give up something of value (Chen & Tang 81). An



example of fraud in action is the Bernie Madoff scandal. Madoff had a strong reputation as a money manager, and investors put tens of billions of dollars into his investment accounts for years. However, Madoff used the funds to support a Ponzi scheme in which early investors were paid back with later investors' funds. He deceived people into investing in his company when he knew there would be no returns, and in doing so he participated in fraud.

These sub-constructs are more concrete examples of what is viewed as unethical in the business world. The willingness of employees to engage in any or all of these behaviors helps to demonstrate their attitude towards ethics.

### Business Students' Views on Ethics

With seeming lapses in ethics with regards to scandals such as Enron, one may begin to wonder whether business professionals have lost their ethical standards. How important are ethics to business professionals and students? St. Pierre, in 1990, conducted a test of moral reasoning on accounting students. It was discovered that accounting students, on average, scored lower on these tests of moral reasoning than did the other test group, psychology students. Later in 1999, Hosmer reported that accounting and finance students perceive business ethics as less important than non-business students (Klein, Levenburg, McKendall & Mothersell 2000). These two findings seem to indicate that in the 1990s, business students did not view ethics as very essential. The findings of St. Pierre and Hosmer seem to indicate that the attitudes of business students, who would become business professionals, were similar to the attitudes of the Enron executives in

relation to ethics. It is interesting to note that these studies were conducted before the Enron scandal, when the shift in the view of ethics occurred. Shane Premeaux conducted a study in 2006, after the convictions of Enron executives, which suggested a greater respect for the law, displaying the shift in the view of ethics (Bolt-Lee & Moody).

Six years after the Enron executives were convicted, Brenner, Watkins and Flynn did a study to find out how accounting students specifically viewed ethics. An interesting conclusion they found is that accounting students view their own major as the most ethical major on campus, followed by finance majors and then business students in general. When it comes to profession, rather than major, they viewed Accountants as the most ethical (tied with Clergy), and lawyers the least ethical (Brenner, Watkins & Flynn 113). All of the students interviewed were accountancy majors, showing that they view themselves as more ethical than any other profession. However the fact that accountancy majors were the only ones interviewed could be seen as a flaw in the study. This begs the question of whether or not accounting majors really are the most ethical major/profession. Just because they view themselves as more ethical, does not mean they actually are.

#### Ethics of Business Majors in Relation to Other Majors

Several studies have been conducted to find out whether business majors truly are more ethical than non-business majors, with some mixed results. In one study in 2007, MacKewn and VanVuren found that there was not a significant difference between the morality of business students and non-business students. A

later study done in 2009 by Smyth, Davis and Kroncke contradicted this viewpoint and said that business majors were less ethical than non-business majors (Lau & Haug 94). Many recent studies have concluded that business students do not report cheating more often than other students, but they do seem to be more lenient on their definitions of cheating (Klein, Levenburg, McKendall & Mothersell 203).

### Business Student Ethics: Overview of the Literature

Business students' perception of what constitutes cheating seems to be more relaxed than non-business students. A study conducted by Lau and Haug, entitled "The Impact of Sex, College, Major, and Student Classification on Students' Perception of Ethics," further supports this finding. In this study, surveys were administered to students on a mid-sized, liberal arts, four-year public institution in Virginia. The questions solicited information regarding ethicality across major fields of study and sources of ethics education. One of the results indicated that business students seem to have a higher tolerance for cheating than non-business students (Lau & Haug 99-100). In other words, business majors do not seem to be statistically more unethical, but they have shown that their lenient definitions on what constitutes cheating are what prevent them from being viewed as less ethical. It also concluded that when "students' attitude towards cheating was analyzed based on their major field of study, the results revealed that the English and modern language students were the most ethical respondents while the business students were the least ethical students on campus" (103). This conclusion supported a

previous study done by Smyth, Davis and Kroncke in 2009 that found that business majors were on average less ethical than non-business majors (Lau and Haug 103).

#### Business and Non-Business Student Definitions of Ethics

In order to see how business students did define ethics, Klein, Levenburg, McKendall and Mothersell conducted a study titled "Cheating During the College Years: How do Business School Students Compare?" In this study, a questionnaire was administered at a Mid-western public university to students in various schools. Students were asked several questions in order to determine what constituted cheating, trivial cheating, and not cheating. They were also given certain types of cheating and asked to tell whether or not they had participated in that kind of cheating. It was found that business students believed that working together on assignments and telling another student what was on an exam were the least egregious behaviors in regards to cheating. These are identified as collaborative behaviors. Some of the most egregious behaviors, identified as non-collaborative behaviors, were using cheat sheets that were not authorized on exams, or copying someone else's exam during the test. The results from the study conducted by Klein, et al. are summarized in Table 1.

TABLE 1

Students' Perceptions: What Constitutes Cheating? (Means shown, 1=Cheating, 3=not Cheating)			
Statement:	Business:	Non-Business:	Combined:
Collaborating on assignments you are supposed to do alone	2.16	1.91	2.03
Telling another student what is on an exam before s/he takes it	1.99	1.61	1.79
Using an unauthorized cheat sheet on an exam	1.08	1.12	1.10
Looking at or copying from someone else's exam during a test	1.10	1.12	1.11

(Klein et al. 202)

This table displays that non-business majors have a lower tolerance for cheating, or that they are stricter in their definitions of cheating. There is not much variance between business and non-business majors about the more egregious behaviors (only a .04 difference for using an unauthorized cheat sheet on an exam, and .02 difference for looking at or copying from someone else's exam during a test). However with the less-egregious behaviors, there is more variance. Non-business majors feel that even the less-egregious behaviors are cheating, while business majors tend to be more relaxed and view these actions as cheating less often. This could suggest that since business majors display lower standards and more relaxed views on what constitutes cheating, they are therefore less ethical.

The study also found that non-business students were more likely to collaborate on homework, one of the least egregious behaviors, while business students were more likely to participate in exam copying, one of the most egregious

behaviors (Klein et. al 200-202). Results of self-reported cheating behaviors are summarized in Table 2.

TABLE 2

Student Cheating Behaviors			
<i>Percentage of students sampled that had participated in these behaviors</i>			
Behavior:	Business Majors	Non-Business Majors:	Combined:
Collaborated on assignments that were supposed to be done alone	50.0	60.9	55.9
Told another student what was on the exam before s/he took it	53.2	62.0	45.2
Used an unauthorized cheat sheet on an exam	5.6	4.3	5.0
Looked at or copied from someone else's exam	16.9	11.6	14.1

(Klein et al. 203)

The table displays that when it comes to the two behaviors that were identified as the least egregious in Table 1, non-business majors were actually the ones that had participated in those activities more. This is interesting to note, because it implies that business majors are not less ethical than non-business majors, they just perceive those behaviors as more acceptable. However, the more egregious behaviors (using an unauthorized cheat sheet on an exam and looking at/copying from someone else's exam) had been practiced more by business majors than non-business majors. One may conclude from these results that since business students participate more often in the more egregious behaviors, they are less ethical than non-business students.

Overall, it appears that recent studies have found business majors to be less ethical than non-business majors on college campuses. This is especially interesting when we consider the fact that accounting students (business majors) view themselves as the most ethical students on campus. It is important to note, however, that in most of these studies, students were given fictional dilemmas. “Reacting more ethically to fictional dilemmas does not necessarily translate to more ethical behavior when confronted by real-world situations” (Borkowski & Ugras 1124). This is one of the major limitations to studies focusing on students’ ethics. Research studies can only analyze how people say they will react to situations, but when faced with the actual ethical situations, it is possible that the individual would respond differently.

#### Unethical Behaviors Carried Over Into Workforce

It is important to understand how students behave on campuses, as it is a possible indicator of how they will act in the workforce. Values developed early in life will carry forward into other areas of a student’s career. In 2001, Nonis and Swift performed a study of self-reported behaviors amongst college students, and their results displayed that the frequency of cheating in college is closely related to the frequency of cheating at work (Klein, Levenburg, McKendall & Mothersell 197). Lawson, in 2004, had similar findings in a study, and reported that “business school students who cheat are more likely to be accepting of unethical workplace behavior” (Klein et al. 198).

These are very interesting findings because they show that workplace behavior is learned early on, while a person is a student. They show that ethical behavior does not develop later in life. People develop values and ideas of what is acceptable or unacceptable while they are in college, and probably even earlier. "If students have lax attitudes towards one type of ethical behavior, they may carry that attitude with them into the workplace," concluded Klein et al. in "Cheating Through the College Years: How Do Business Students Compare?" (204).

#### Sources of Ethical Perceptions and Standards

Some believe that the training and development of ethics should come much earlier than college. In "Attitude Toward and Propensity to Engage in Unethical Behavior," Chen and Tang assert that it is the responsibility of those who have influence on students early on in life to teach ethical behavior. They state:

*Intuitively, there is a window of opportunity for social institutions (family, school, church, and society) to teach and instill these basic values early in one's life. Students should have learned values and ethics before they reach college (90).*

The study, "Accounting Student Views on Ethics," found similar conclusions when they studied the student's views on who most impacted their ethical development and standards. They found that students believed their parents were most influential, followed closely by self-evaluation and introspection. College professors and peers were fifth and sixth on the list, respectively (Brenner, Watkins, Flynn 112). According to this study, students clearly believe that those who had the earliest influence on them also had the most influence on them. Their personal



ethical standards were shaped before they ever reached college, and it is those standards that they would carry with them into the workplace. These conclusions were supported by the study done by Lau and Haug, "Impact of Sex, College, Major, and Student Classification on Students' Perception of Ethics." In this study, the authors found that although the respondents did feel their education and the faculty/instructors they encountered during their college education helped impact their ethical behavior, that impact was far less than the impact of the "family's influence and their own personal experience" (Haug & Lau 102). These studies suggest that it is the family's responsibility, as well as society's, to teach ethics to children early in life. However, it is not as easy as simply relying on good families with strong ethics; the reality is that many do not have that luxury. Nevertheless, more emphasis can be placed on building strong ethics within families, which will help children grow up with good ethical standards. When this is impossible, we can make sure that the necessary support is there in other places outside of the family.

There is some research that shows that ethical perceptions can be taught through education. The same study cited above, "Accounting Student Views on Ethics," showed that while students believe they are influenced most by their family, they also viewed the higher-educated as more ethical. They believed that advance degree graduates are the most ethical, followed by college graduates, then high school graduates and finally individuals without a high school degree (Brenner et al. 114). This displays that, while family may have the most impact, college education is not completely ineffective in ethics education. It is important to note, however, that these results display how students perceive ethics among different education

levels. It does not display the actual ethical actions of people of different education levels.

Also supporting this idea is the study entitled “Shaping Ethical Perceptions: An Empirical Assessment of the Influence of Business Education, Culture and Demographic Factors.” This assessment found that participants nearing the end of their business education appeared to be less approving of unethical behavior than those just beginning (Lopez, Rechner, Olson-Buchanan 351). This shows that the college education undertaken by business students may change their ethical views over time. Since the results indicate that business students were less approving of unethical behavior, it appears that ethics education had a positive impact.

Since students are clearly positively affected by some ethics education, the next question becomes when to start that education, and what form it should come in. In the study conducted by Lopez, Rechner, and Olson-Buchanan, the ethics education was integrated, and there was not one single stand-alone course. In another study by Arlow and Ulrich in 1985, they found that, “directly after taking an ethics course, student ethical standards rose for some majors, but all majors later returned to their original positions” (Klein et al. 204). It has been concluded from this study, and many other previous studies that, “while ethical awareness improves after taking an ethics course, the effects are short term in nature” (Els 48). It appears that in order for education to have a significant impact on ethical standards, and for those ethical standards to carry over into the workforce, the education and training must be repetitive. Stand-alone courses are effective in the short run, but their long-run impact appears minimal.

### Recommendations for Education and the Workplace

Students have a tendency to carry their ethical standards in college over into the workplace. It is important to understand, then, how their ethical standards are shaped. It seems that the family has the greatest impact, because they also have the earliest contact with an individual. Ethical development starts at home, while the student is a small child. Ethics education needs to be promoted at a very early age so that there is a greater chance of students having a strong ethical code by the time they enter the workforce.

Some people believe that ethics can be trained in the workforce, and that having rules in place will help employees to understand the difference between what is ethical and unethical. Formal codes of ethics have become very popular in the workplace. In 1994, only 13% of firms had a formal code of ethics and only 7% utilized formal ethics training programs. Currently, more than 75% of all companies have formal codes of ethics, and over 40% have ethics training programs (Onyebuchi 276). However, as Davis and Welton say in "Professional Ethics: Business Students' Perceptions," "even when there is a strong adherence to a code of ethics, the pressures of middle management to perform sometimes cause ethical breakdowns" (454). In order to meet certain goals, they adjust figures and incorrectly allocate costs. So, although professional codes of ethics are valuable to have, "a person needs to be able to separate ethical from unethical situations without having to create a set of standards for every situation" (454). In order for a

person to be able to separate the ethical from the unethical, they need to have the training, preferably from an early age.

It has already been shown that family has the greatest impact on a person's ethical standards. However, it has also been shown that education in ethics is not completely ineffective. The best way to promote this education is by promoting a community environment on college campuses. McCabe and Trevino showed that "cheating appears to be lower on smaller college campuses where students feel they are a part of the college and where academic honesty is highly valued" (Klein et al. 199). If this community atmosphere can reduce cheating and promote higher ethical standards, then students will bring that into the workplace as well.

Finally, ethics training should be integrated throughout a student's entire education. Stand-alone courses in business ethics may suggest that ethics is somehow unrelated to the rest of the curriculum (Borkowski and Ugras 1125). It may even be best to begin ethics training in grade school, before the student reaches college. Then, if the ethics education is incorporated into every class that the student has, they will be more likely to hold high ethical standards by the time they reach college. This could be as simple as addressing possible ethical issues (for example, cheating on a math test) often throughout a child's grade school education. Different views of ethics, like the Deontological or Utilitarian perspectives discussed previously, should be introduced in middle school or high school, and then reinforced in every subject from then on. Training of how to deal with ethical dilemmas could also be taught earlier. The college education will then just reinforce

values they have already adopted. This consistent exposure to ethics education would help employees to be more ethical in the workplace.

### Summary and Conclusion

It is important to understand why there has been a greater emphasis placed on the ethicality of upper management in recent years. Scandals like that of Enron, WorldCom, Bernie Madoff and Lehman Brothers are major reasons for this shift. The public felt they had misplaced their trust in the upper management of these companies, and because of the lack of ethics displayed in those situations, ethics has become more highly valued in today's society. Studies conducted before these scandals showed that accountants and business majors did not have as high of a respect for the law as they did afterward.

Since these scandals, however, business majors still have a reputation as being less ethical, as shown by the literature. Although there are some findings that contradict each other, the most common finding is that business majors hold themselves to lower ethical standards than non-business majors. They are not necessarily less ethical, but have a more lenient view on what is considered unethical.

The literature supports the idea that a person's ethical standards are shaped earlier in life by family and close friends, before the person is a student. Family upbringing plays the most important role in that aspect. This is why it is necessary to begin ethics training early in life, rather than waiting until the person is a college student. Studies also support the idea that ethics training should be integrated into

every aspect of a student's studies, rather than having a stand-alone course. That, along with promoting a community environment on campuses, will help to reduce cheating amongst business students, and in turn help to promote ethicality. These ethical standards will carry over into the workforce, helping employees to be more ethical. If the ethical standards of employees and upper management can be increased, then public trust can be restored in businesses.

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