Examining Ethical Behaviors by Business Students

Marty Ludlum
University of Central Oklahoma
USA

Sergey Moskalionov
Ulyanovsk State University
Russia

Vijay Ramachandran
Oklahoma City Community College
USA

Abstract

This research details a multi-campus survey of current American college students and their views on 17 specific ethical behaviors, replicating previous research. In the current project, we surveyed business students across five campuses in the United States (n=725) in fall, 2009. We found significant differences between students on their views of specific ethical behaviors based on several demographic factors, including gender, year in school, tobacco use, owning stock, political ideology, marital status, having children, taking business ethics class, taking business law class, time spent studying, being employed, and major. We conclude by discussing the implications for further research in this area.

Introduction

Everyone is talking about business ethics. A casual observer would think that business ethics is a new concept. That is not correct. America has seen several generations of ethical scandals, including the Savings & Loan crisis, the Ford Pinto, Ivan Boesky, and of course, Watergate. The creation of the Federal Sentencing Guidelines in 1991 established business ethics as a permanent subject of every business, if only to minimize punishment for ethical lapses (Webley, 2001).

Business ethics has also been a concern in the academic environment. The study of business ethics began in the 1970s, heavily influenced by U.S. Catholic universities (Freeman, 2009). While business ethics is a relatively new academic field, it has shown great promise. Several studies have shown a link between ethical views during college and behavior in the workforce (Nonis and Swift, 2001a; Knotts, Lopez and Mesak, 2000; Sanders, 2002; Silver and Valentine, 2000, Nonis and Swift, 2001b, Johns and Strand, 2000; Rawwas and Isakson, 2000). The importance of this line of research is obvious. Jaffe and Tsimerman (2005) explained that the ethical attitudes of current business students indicate the future moral climate of business. The attitudes current business students have now will translate into behaviors they will have in the business world.

Reiss and Mitra (1998, p. 1581) commented, "In order to study the attitudes and behaviors of future organizational leaders one can look to current university business students." If correct, the future of business ethics depends on the attitudes of the current students. The current college students will be the next generation of business managers and government regulators (Ludlum & Moskalionov, 2004). In this paper, we surveyed business students across five campuses in the United States. We report on our findings of the survey and its methods. We also examined specific demographic subgroups and found significant differences between students on their views of specific ethical behaviors. We examined gender, year in school, tobacco use, owning stock, political ideology, marital status, having children, taking business ethics class, taking business law class, time spent studying, being employed, and major. We conclude by discussing the implications for further research in this area. We will begin by briefly discussing the literature in this area.

Literature Review

There are many surveys on ethics involving business students. However, certain patterns appear consistently. Females are more ethical than males. Luthar, DiBattista and Gautschi (1997) found that females tend to favor an ethical climate, where ethical behavior is rewarded. This supports the findings of many previous studies on gender that females tend to be more ethical than male students (Peterson, Beltramini, and Kozmetsky, 1991; Whipple and Swords, 1992; Ferrell and Skinner, 1988; Barnett and Brown, 1994; Meising and Preble, 1985; Beltramini, Peterson and Kozmetsky, 1984; Laczniak and Inderrieden, 1987; Jones and Gautschi, 1988; Ruegger and King, 1992; Borkowski and Ugras, 1992; Arlow, 1991; Davis and Welton, 1991; Shepard and Hartenian, 1990). This finding was true for students outside America as well (see Tse and Au, 1997).

Females also behaved more ethically and perceived of more ethical problems than males in the workforce (Smith and Rogers, 2000; Barnett and Karson, 1989; Chonko and Hunt, 1985; Kidwell, Stevens and Bethke, 1987). This might be explained since females tend to be more involved with a moral referent group than males (Ryan and Ciavarella, 2002).

There is also a bit of "chicken and egg" problem regarding business majors and ethics. Many have questioned whether business disciplines attract the less ethical students or if the business programs encourage unethical views. Several early studies found no relationship between students' major and their ethical beliefs (Laczniak and Inderrieden, 1987; McNichols and Zimmerer, 1985; Dubinsky and Ingram, 1984; and Goodman and Crawford, 1974). Business programs have not instilled ethical behaviors in their students (Roderick, Jelley, Cook, and Forcht, 1991; Bunn, Caudill, and Gropper, 1992; Kumar, Borycki, Nonis, and Yauger, 1991; Peters, 1989; Wolfe, 1993).

Waples et al (2009) completed a meta-analysis of 25 business ethics instructional programs. They found that the specific instructional programs have little impacts on ethical perceptions, behaviors, or awareness. However they did find some implications for criteria and content of instruction that have some effectiveness.

Curren and Harich (1996) found that a student's discipline of study (either business of humanities) did not play a significant role in their ethical judgments. Similarly, Ludlum and Moskalionov (2003) found that business majors did not have significant differences from non-business majors on questions of ethics. Reiss and Mitra (1998) found that choice of major did little to influence workplace behaviors.

Even specific courses have not seemed to matter. Two studies, (Cole and Smith, 1995; Ludlum and Moskalionov, 2003) found that completion of an ethics course did little to influence the beliefs of business students. McCarthy (1997) found the same result dealing specifically with accounting majors and the AICPA code of ethics.

Development of Survey

Instead of developing a model for ethical behavior, we chose to go in the other direction. We decided to probe ethics at the molecular level, the individual element of unethical behavior. Grover (1990) encouraged us to take this route. However, most research still tends to focus on developing an all-encompassing evaluation of ethical behavior. We feel precisely because there are some many potentially unethical actions and various demographic groups, finding a model which correctly describes each and every one is a Herculean task.

What actions are viewed as unethical? Why? What are the cultural differences?
Eventually, this type of research could lead to an ethical guide for behavior for many behaviors and in many cultural and demographic settings. This is possible, but a very long term goal.

Our current behaviors being analyzed are taken from Deshpande, Joseph and Maximov (2006). That research used 17 specific behaviors of questionable conduct.

These questions were previously verified in many other projects including Ruch and Newstrom's ethics scale. Deshpande, Joseph and Maximov (2006) only compared gender among business professionals in Russia. We replicated this project with Russian students (Ludlum, Moskalionov, & Machiorlatti, 2008; and Ludlum, Machiorlatti, & Moskalionov, 2009). The project was also replicated in China (Ludlum & Ramachandran, 2009; and Ludlum, Moskalionov, & Ramachandran, 2009). We are now attempting to develop a survey of American business students for comparison.

Method for the Survey

We wanted to examine the ethical attitudes of students across several campuses. A convenience sample was taken from large business survey classes at five campuses in the U.S. in the fall of 2009. The colleges were both public and private and varied in size from under 6,000 to 25,000 students.

Students were asked to complete the questionnaire during class time. The survey instrument was voluntary and anonymous. A total of 725 completed surveys resulted. No surveys were rejected because of incomplete answers. However, in some questions, there were fewer than 725 responses. A complete list of the questions is in the appendix.

Nearly all (91.7%) the participants were business majors. The respondents were in the following academic years: freshman, 3%; sophomore, 10%; junior, 31%; senior, 38%; and almost 9% were in graduate school. Since most students were in the last years of the business program, most had completed the core business classes, including business ethics (61%) and business law (74%). The average student reported studying less than nine hours per week.

Females and males were evenly divided. The group consisted of traditional students. Only 4.7% were under age 20. Less than 10% were over age thirty. Only 15.7% of the respondents were married, but 17% had children. Tobacco use was reported by 16%. Most students worked while attending school (75.6%). Fewer than 25% owned stock. We found that 70% of undergraduate college students had a credit card. Politically, the students were divided, 50% self-identified as conservative or very conservative, 30% as independent, and 20% as liberal or very liberal.

Findings

We wanted to examine the seventeen behaviors from the previous research. Each student was asked to rank the behavior on a five point scale with 5 being very unethical; 4 being unethical, 3 being neutral, 2 being ethical, and 1 being very ethical. The higher the numerical average, the more unethical the group viewed the behavior. The individual behaviors are organized in the following table.

Table 1.

Ethical Behavior	Mean
Using organization services for personal use (making long distance telephone calls)	3.78
Padding (increasing) an expense account up more than 10%	3.99
Giving gifts/favors in exchange for preferential treatment.	3.91
Taking longer than necessary to do a job.	3.48
Divulging confidential information	4.35
Doing personal business on organization time	3.58
Concealing one's errors	3.71
Passing blame for your errors to an innocent co-worker	4.34
Claiming credit for someone else's work	4.30
Falsifying time/quality/quantity reports	4.32
Padding (increasing) an expense account less than 10%	3.85
Call in sick to take a day off work	3.24
Falling asleep at work *	3.56
Authorizing a subordinate to violate organization rules	4.19
Pilfering (taking) organization materials and supplies	4.00
Falling asleep at church *	3.19
Accepting gifts/favors in exchange for preferential treatment	3.91
Taking extra personal time (arriving late for work, leaving early)	3.61
Eating snacks while at your work station *	2.50
Not reporting others' violations of organization policies and rules	3.62

* = Added to this research project.

We added three behaviors to the list. Two of which did not seem to incite ethical wrongness in the workplace, including eating snacks at your workstation, and falling asleep at church. These would also be a safety check for ensuring students did not check every behavior as "very unethical," etc. We also added one which certainly would imply unethical behavior for the workplace, falling asleep at work.

Overall, the most unethical behavior was divulging confidential information, which scored 4.35/5. Very close in the students' views were passing blame for your errors to an innocent co-worker (4.34/5) and falsifying time/quality/quantity reports (4.32/5).

The most acceptable behaviors was eating snacks at our workstation, which scored a 2.5/5, or acceptable/neutral on our scale. The next acceptable behavior was falling asleep at church which scored a 3.17/5 or neutral but leaning unethical. These confirm our expectations, as well as demonstrate that students did read the questions rather than checking every time in the same category without reading the behaviors.

We wanted to break down the group by demographic factors to see what significant differences emerged. We only reported the statistically significant results.

Using organization services for personal use (such as making long distance telephone calls) was seen as unethical by the students. However, gender and owning stock made a difference with females (x^2=21.093, df=12, p=.049) and non-investors (x^2=75.937, df=24, p=.000) being less likely to take organization items for personal use.

Padding (increasing) an expense account up more than 10% was seen as unethical, however not all students viewed it the same. The year in school, taking business law, smoking, marriage, and having children made a difference in their views. Upperclassmen (x^2=68.144, df=35, p=.001), students who had taken business law (x^2=24.481, df=15, p=.057), smokers (x^2=46.323, df=15, p=.000), married students (x^2=26.368, df=15, p=.034); and students with children (x^2=46.393, df=25, p=.006) were less likely to falsely increase their expense account by more than 10%.

What if the over-stated amount was smaller? Padding (increasing) an expense account less than 10% was not as problematic as a larger instance of padding, but still unethical. Some of the same groups were more opposed to padding, even by less than 10%. Upperclassmen (x^2=75.549, df=35, p=.000) and students with children (x^2=41.627, df=25, p=.020) were more opposed to padding the expense accounts. In addition, students who had taken ethics (x^2=18.045, df=10, p=.054) and smokers (x^2=39.705, df=15, p=.001) we also significantly less likely to pad their expense account, even by a small amount.

Pilfering (taking) organization materials and supplies was also viewed as unethical. In this instance, underclassmen (x^2=76.811, df=35, p=.000) were less likely to find pilfering unethical. Smokers (x^2=71.372, df=15, p=.000), students with children (x^2=43.212, df=25, p=.013), and students who studied more (x^2=172.803, df=145, p=.057) were less likely to pilfer the company supplies.

Giving gifts/favors in exchange for preferential treatment was also considered improper, but resulted in several significant findings. Females (x^2=24.911, df=10, p=.006), non-smokers (x^2=41.244, df=15, p=.000), students with children (x^2=41.308, df=25, p=.021), and students who studied more each week (x^2=181.790, df=145, p=.021) were less likely to offer gifts to get preferential treatment.

Accepting gifts/favors in exchange for preferential treatment was viewed just as unethical by our students as offering the gifts for preferential treatment. The students viewed both sides of this transaction as behaving equally unethical. Several groups had significant results for this quid pro quo arrangement. Females (x^2=23.810, df=10, p=.008),

Non-investors (x^2=30.097, df=20, p=.068), non-smokers (x^2=46.868, df=15, p=.000), employed students (x^2=23.713, df=15, p=.070), married students (x^2=24.446, df=15, p=.058), and students with children (x^2=46.122, df=25, p=.006) were less likely to accept gifts for preferential treatment.

Taking longer than necessary to do a job was also viewed as unethical. However, not all students viewed this the same way. Students with children (x^2=39.436, df=25, p=.033) and students who study more (x^2=207.736, df=145, p=.000) were less likely to take longer than necessary to do a job.

Taking extra personal time (arriving late for work, leaving early) was considered unethical by our students. In addition, students who studied more hours (x^2=193.438, df=145, p=.004) considered this more unethical than students who studied less. Ironically, students who were employed were less bothered by arriving late for work or leaving early. Students who were not employed viewed this as more unethical (x^2=31.697, df=15, p=.007).

Divulging confidential information was viewed as the most unethical action in our survey. This is good news, as the protection of company secrets and intellectual property is even more important in the information age. Not all students considered the disclosure of information the same. Upperclassmen (x^2=52.916, df=35, p=.027) considered disclosing company secrets as more unethical than underclassmen. This is a good indication that the importance of keeping company secrets is being conveyed to our students as they move through the educational program. Students who study more also viewed disclosure as more unethical (x^2=215.987, df=145, p=.000). Finally, students who smoke were more offended by the release of confidential information (x^2=28.571, df=15, p=.018).

Doing personal business on organization time was viewed as unethical. Students who were employed (x^2=25.710, df=15, p=.041) and who studied more hours each week
(x^2=194.371, df=145, p=.004) were less likely to do personal business while at work.

Concealing one's errors in the workplace was viewed as unethical behavior by the students. Only one demographic group had significant results. Students who worked (full-time or part-time were less likely to conceal their errors in the workplace (x^2=22.771, df=15, p=.089).

Interestingly, three behaviors only had one significant result in the subgroups, and in those three smokers (tobacco users) were more ethical than non-smokers. Passing blame for your errors to an innocent co-worker was viewed as more unethical than concealing your own errors. Smokers were less likely to blame their errors on an innocent co-worker (x^2=31.247, df=15, p=.008). Similarly, claiming credit for someone else's work was viewed as unethical. Smokers were less likely to claim credit for someone else's work (x^2=31.758, df=15, p=.007). Falsifying time/quality/quantity reports was viewed as unethical. Again, smokers were the only group to be significantly more ethical than their counterparts (x^2=38.114, df=15, p=.001).

Pretending to be sick to take a day off work was considered unethical by the students. Non-smokers (x^2=22.536, df=15, p=.094) and students who study more were less likely to pretend to be sick to take a day off work (x^2=226.690, df=145, p=.000). Interestingly, business students were less likely to avoid work with this simple ruse (x^2=19.177, df=10, p=.038). However, of the 20 factors we examined, this was the only factor in which being a business student (or not) had a significant difference in the result. This should concern business educators.

We asked two questions about violating company rules. Our students viewed authorizing a subordinate to violate organization rules to be much more unethical than failing to report the violations of others. We found some statistically significant differences among students. Authorizing a subordinate to violate organization rules was seen as more unethical by upperclassmen (x^2=61.202, df=35, p=.004), and by non-smokers

(x^2=46.617, df=15, p=.000). In contrast, not reporting others' violations of organization policies and rules was viewed as unethical, but not all students viewed it the same. Smokers were more ethical than non-smokers (x^2=26.471, df=15, p=.033), and those who studied more were more ethical than those who studied less (x^2=173.927, df=145, p=.051).

We also added a few behaviors which had little if anything to do with workplace ethics. We added these factors to make sure the students were not simply claiming every behavior was unethical, and checking boxes without reading the details. If students did this form of semi-conscious completing of the surveys, these behaviors would show as unethical as well. However, this was not the result.

Falling asleep at church was not viewed as an unethical workplace behavior. Interestingly, not all students had the same opinion. Females (x^2=17.541, df=10, p=.063), political conservatives (x^2=39.454, df=25, p=.033), and students with children (x^2=35.092, df=25, p=.087) were less tolerant of falling asleep in church. This is certainly not to imply that a conservative mother of small children would not fall asleep in church. The causal relationship does not exist in this type of research. It measures the attitudes towards the (right or wrong) behavior, not the likelihood of participating in the behavior.

Falling asleep at work was obviously an unethical workplace behavior. The survey respondents considered this to be unethical (in contrast to falling asleep at church, which does not affect the workplace). Again, students were not a uniform group. Political conservatives (x^2=39.227, df=25, p=.035), smokers (x^2=32.710, df=15, p=.005), and students with children (x^2=32.710, df=15, p=.005) had stronger objections to an employee falling asleep at work.

Lastly, we asked students for their attitudes towards eating snacks while at your work station. Students had a neutral reaction to this behavior, which is to be expected, since it does not appear to be an ethically charged behavior (contrasted to stealing, etc.). While most students had the same views, there were two statistically significant findings. Non-smokers (x^2=24.147, df=15, p=.063), and political liberals (x^2=39.920, df=25, p=.030) were more bothered by eating snacks at the workstation than other students. There is no consistent theory to explain these differences.

Discussion

This research and similar projects reinforce a basic concept: not all unethical actions are equal. There are more than two categories of behavior, right and wrong. There are different levels of wrongdoing, and this is reflected not only in our criminal codes but in our ethical understandings as well.

For example, students viewed divulging confidential information as more unethical than taking company materials and supplies. Students viewed authorizing a subordinate to violate company rules as more unethical than not reporting a co-worker's violation of the rules. Passing blame for you errors onto an innocent co-worker was considered more unethical than concealing your own errors.

Even once these general conclusions are made, there are variances in the outrage some subgroups of students have on specific behaviors. In other words, not everyone is equally bothered by unethical conduct. There are likely to be behaviors which one group considers ethical and another group considers unethical. That is why crafting an ethical code is so difficult. There is not a one-size-fits-all ethical code, even within a single nation. Drafting such a code for international business would be even more daunting.

Some commentators will find simplistic conclusions for this type of research. If a business is hiring an employee and wants an ethical worker, they should hire a married woman with kids, who studied a lot in college, and smokes. We don't think this is the correct conclusion. Not every person in a subgroup is ethically identical.

Nor can you change the ethics of a person by changing these demographic factors. If a business discovered their workforce was comprised of non-smokers, and assuming smokers were more ethical, should they encourage their employees to smoke, and thereby make them more ethical? Obviously, it does not work that way.

We think a more appropriate conclusion would be that ethics is not a uniform concept, except perhaps at the extremes (everyone being against murder). Drafting a code of ethical behavior must include the rationale that not everyone will be in agreement on what behaviors are unethical, and certainly that not every employee will have the same diligence in seeing these behaviors as something that needs to be addressed in the workplace.

Implications for Futher Research & Conclusion

One limitation of this study is the sample size. A larger sample size could result in more detailed analysis of the sub-groups. In addition, the larger sample size should include more non-business majors as a comparison group. Also, with a larger sample size, the business group could be sub-divided into discipline areas (accounting, finance, management, etc.) to see if any specific business discipline had different views. Clearly, there is an area for further research on this topic.

While as educators we pride ourselves on the discipline specific knowledge we impart to our students, we should also be concerned with their ethical development while in college. Our students will form the business and regulatory leaders for the next generation. A concern for their ethical development in business is at least as important as their content specific knowledge in their respective discipline.

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Appendix. Survey Questions.

DO NOT PUT YOUR NAME OR IDENTITY NUMBER ON THE SURVEY.
ALL ANSWERS ARE CONFIDENTIAL. You are not required to participate. If you do not wish to participate, please turn in your survey blank. If you are under age 18, please do not participate.
Please circle the correct answer. Thank you in advance for your participation.
For the remaining questions, please respond with the scale of 1-2-3-4-5.

> 5 = Very Unethical
> 4 = Unethical
> 3 = Neutral
> 2 = Ethical
> 1 = Very Ethical

1. Using organization services for personal use (making long distance telephone calls)

2. Padding (increasing) an expense account up more than 10%

3. Giving gifts/favors in exchange for preferential treatment.

4. Taking longer than necessary to do a job.

5. Divulging confidential information

6. Doing personal business on organization time

7. Concealing one's errors

8. Passing blame for your errors to an innocent co-worker

9. Claiming credit for someone else's work

10. Falsifying time/quality/quantity reports

11. Padding (increasing) an expense account less than 10%

12. Call in sick to take a day off work

13. Falling asleep at work.

14. Authorizing a subordinate to violate organization rules

15. Pilfering (taking) organization materials and supplies

16. Falling asleep at church.

17. Accepting gifts/favors in exchange for preferential treatment

18. Taking extra personal time (arriving late for work, leaving early)

19. Eating snacks while at your work station.

20. Not reporting others' violations of organization policies and rules

NOTE: There were additional questions which are not part of this research.