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A Post-Enron Look at Perceptions of Academic and Business Ethics by Business Students

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Abstract

In light of the financial scandals that have littered the 21st century and the emphasis being placed on ethical behavior by colleges, we re-examine the attitudes of college students toward dishonest behavior. The question is: Do college students, after being exposed to more ethical content in their college courses, view dishonest behavior more severely than previously found? This article re-examines the academic vs. business scenarios of a study published in 2004 on a major college campus to determine if students' perception of dishonesty behavior has changed. This study finds that students found a number of scenarios, both academic and business, to be more severe than they had previously and that overall attitudes toward dishonesty had changed. This would seem to indicate that students are indeed being positively influenced by the efforts to bring ethics into the classroom.

Introduction

In light of developments since the turn of the century, it is imperative that we revisit how students view ethics in the workplace. With scandals at Enron, MCI-WorldCom, Adelphi, Healthsouth, Arthur Andersen, Merrill Lynch, Lehman Brother, and countless others, it is interesting to observe if there has been a change in attitude by university business students. It would seem as though students today would be more exposed and enlightened to the concept of ethical behavior than students before the onslaught of scandals. The purpose of this study is to examine the perceptions of

business students and attempt to determine if these perceptions have changed in recent years.

The concept of ethics continues to get attention by members of college accreditation associations which, in turn, must be addressed by business colleges' faculty and administration. Most accreditation bodies require an ethics component be added to individual business courses within the college. In addition, many certifications for which faculty and graduates sit, such as the CFP, CFA, and CPA, include an ethics section. Therefore, it is imperative that business students have a good deal of exposure to the basic concepts of ethics. The question becomes: How well do students translate these concepts to their own practical experiences? Past study has shown that students often do not transfer their knowledge about ethical behavior into practice or, if they do, it is often trivialized as 'not that bad'.

Basis for Comparison

This study attempts to extend the work and compare/contrast the results from a study conducted by Lee, Foster, and Kern (2004). That study found that, while students tended to indicate that cheating was morally and ethically wrong in the business environment, they engaged in similar unethical behavior themselves in an academic setting. This behavior is seen by the student as to be less severe than a similar practice in a business setting. The purpose of this study will be to conduct research using the same methodology and attempt to determine whether their behavior is consistent in a world after the scandals that have shaken the business world.

This study conducts a similar survey to the one used in the before mentioned study and compare the results. As accrediting bodies and faculty continue to increase the emphasis on teaching ethics in the classroom, one would expect that students now view their own ethical behavior differently than before. This study will attempt to determine if that is, indeed, the case.

A Brief Review of the Literature

Lee [2004] found that well over 200 articles have been published on the topic of academic cheating [Payne and Nantz, 1994]. While this literature covers a wide array of studies, some common elements have emerged. The issue of ethical behavior by both the general student body and, more specifically, business students, has long been of interest to researchers. Some studies have focused on the role of individual factors, such as gender, education, personality variables, age, and religion. Of particular note, Baird [1980] and McCabe and Trevino [1985] found that the undergraduate major can play a significant role in self-reported

dishonest academic behavior [Baird, 1980; McCabe and Trevino, 1985]. Both studies found that business students reported cheating more than non-business majors. Other studies have focused on situational factors, including the impact of an honor code, sanctions or penalties, values counseling, and surveillance [Crown and Spiller, 1998].

Johns and Strand used a series of situational academic scenarios to examine ethical behavior of business students in four universities [Johns and Strand, 2000]. Respondents were presented with a series of statements concerning academic cheating and dishonesty and asked to rate the severity of dishonesty each statement represented. While focusing on the academic scenarios, Johns and Strand state “a frequently asked question is whether a student’s attitudes and opinions regarding ethical behavior relate to only those years when they are in college or might those behaviors be indicative of future behavior in the work environment” [Johns and Strand, 2000]. Another study examined marketing students’ perceptions of academic integrity using a series of scales that focused on ways and means of cheating as well as moralistic attitudes toward unethical behavior [Allen, Fuller and Luckett, 1988]. David and Welton [1991] suggested that the business curriculum must be designed in such a way as to help students evaluate the ethical considerations of both academic and business actions [Davis and Welton, 1991].

One study that attempts to bridge the relationship between academic and business ethic practices is Nonis and Swift [2000]. This study is particularly focused on business students. Students in both undergraduate and graduate business classes were surveyed as to their beliefs concerning academic and business dishonest behaviors [Nonis and Swift, 2001]. They find a high correlation between the frequency of cheating in the academic environment and the business environment, across both undergraduate and graduate students. Our study seeks to extend the literature on the relationship between student perceptions of academic dishonesty and related business practices.

A study which included both U.S. students and students in eight other countries was conducted to determine the degree of perceived dishonesty in both the academic and business settings. [Grimes 2004] found that students did fear the consequences that could result from cheating both in the U.S. and abroad. The study also found that both U.S. students and foreign students felt that cheating in the business setting was more dishonest than in the academic setting. Grimes reported that students in the U.S. concluded that cheating is more dishonest in both settings when compared with the students’ perceptions of cheating in other countries.

Methodology

The authors conduct a survey consisting of two parts. The first part is comprised of demographic information for the students. The second part of the survey asks a series of paired questions to determine the student's perception of dishonesty for an action in a business scenario and a corresponding action in an academic scenario. The scenarios are designed to be close approximations of one another in the separate environments. The results of the demographic information are compiled to determine the makeup of the student population and how well it fits with the overall United States population. The demographic information is used to examine difference in student perceptions by demographic categories. The study attempts to determine if such things as gender, age, work experience, classification, or self-reported GPA influence the student's perceptions of dishonest behavior. The individual paired scenarios are examined using simple t-tests to determine if the student viewed the unethical behavior in the business setting differently than the unethical behavior in the academic setting. These results are then compared to the results of Lee, Foster, and Kern (2004) to determine if there has been any change in student perception since that original study. The data used in the previous study was collected in 2000 before the increased awareness of corporate scandals.

Sample and Survey Information

The survey sample for the 2000 study included 514 students from Mississippi State University. The survey was divided into three sections. The first section included 27 demographic and general attitudinal questions relating to students experience with cheating and dishonesty in the academic setting. The second section included situational statements in which the student would rank the dishonesty of an action on a scale from 1 to 7, where a 1 indicated that the situation was not dishonest and a 7 indicated that the situation was severely dishonest. The study used 12 statements depicting various dishonest academic practices and asked the students whether the statements were perceived as cheating. In the last section of the survey, the statements from section two were changed to reflect dishonest practices in the business world. The statements were then compared to determine if the students perceived dishonesty the same in an academic setting as they would in the business setting.

The survey used in this study conducted in February 2006 included 302 students who were taking business classes at Mississippi State University. Students were asked general demographic and attitudinal

information and then asked to rank the statements in both the academic and business sections.

Table 1

Sample and Mississippi State University Student Demographics

2000 Study

	Male	Female	White	African-American	Other
MSU	55%	45%	80%	17%	3%
SURVEY	56%	44%	78%	19%	3%

2006 Study

	Male	Female	White	African-American	Other
MSU	34%	66%	79%	15.2%	5.8
SURVEY	34%	66%	79%	15.2%	5.8%

Table 2
Behavioral Responses to Cheating
 (N=514)
2000 Study

	YES	NO
Have you ever cheated on an exam or course assignment?	53%	47%
If you were asked to help someone cheat on an exam/course assignment, would you assist them?	35%	65%
Do you consider cheating to be ethically/morally wrong?	86%	14%
How many times have you witnessed someone cheating:	Average 15 times	

Behavioral Responses to Cheating
 (N=302)
2006 Study

	YES	NO
Have you ever cheated on an exam or course assignment?	32%	68%
If you were asked to help someone cheat on an exam/course assignment, would you assist them?	45%	55%
Do you consider cheating to be ethically/morally wrong?	85%	15%
How many times have you witnessed someone cheating:	Average 5.14 times	

Empirical Tests

Students' responses to the paired attitude statements were analyzed for differences across scenarios. Paired t-tests were performed to determine if differences existed in the mean response given for each pair of academic/business statements for the sample as a whole. The sample was then split by gender to examine any difference in the perception of dishonesty between male and female students. Table 3 includes the results of a series of behavioral questions concerning the student's perception of cheating and academic dishonesty. The individual pairs and their corresponding test statistics are reported in Tables 4 and 5.

Table 3
Sample Demographics

	(N=514)	(N=303)
	2000 Study	2006 Study
Gender:		
Male	56%	34%
Female	44%	66%
Race:		
White	78%	79%
African-American	19%	15.2%
Other	3%	5.8%
Average Age:	21.33 years	21.39 years
Average Self Reported GPA		
Male	3.175	3.04
Female	3.139	3.20
Academic Classification		
Freshman	5%	13%
Sophomore	39%	30%
Junior	39%	37%
Senior	17%	20%
Member of Fraternity/Sorority		
Yes	27%	23%
No	73%	77%
Current Employment Status		
Full Time	10%	12%
Part Time	46%	39%
Not Employed	44%	49%
Regularly Attend Religious Services		
Yes	60%	55%
No	40%	45%

Table 4 (2000 Study)
Paired Situational Statements (n=514)

Statement Pair	(A) Academic setting	(B) Business Setting	Total Sample Mean Score	T-Value	Male Mean Score	T-Value	Female Mean Score	T-Value
(A) Increasing the margins or type face to make a term paper appear longer			2.655	-13.84***	2.626	-	2.693	-8.839***
(B) Taking longer than the allowed time for lunch and not reporting it			3.978		4.010	10.639***	3.937	
(A) Telling the instructor a false reason for missing a class or exam			4.081	-4.854***	3.968	-4.933***	4.226	-1.776*
(B) Telling your employer a false reason for missing work			4.583		4.643		4.506	
(A) Doing less work than your share in a group project			4.209	-4.821***	4.246	-3.721***	4.160	-3.069***
(B) Doing less work than your share on a group project at work			4.684		4.730		4.626	
(A) Receiving the questions for an exam from an unauthorized source prior to taking it			4.898	0.687	4.809	0.316	5.013	1.459
(B) Receiving information for a closed bid from an unauthorized source prior to the end of the bid			4.822		4.857		4.776	
(A) Looking at another student's paper during an exam			5.873	8.528***	5.951	6.225***	5.773	5.842***
(B) Obtaining a competitor's customer list with the intent of stealing customers			4.984		5.086		4.853	
(A) Allowing another student to look at your paper during an exam			5.538	-0.745	5.605	0.179	5.453	-0.926
(B) Showing a friend who works for a competitor your customer list with private information about your			5.614		5.629		5.593	
(A) Writing a paper for another student			5.494	5.645***	5.543	4.503***	5.431	3.430***
(B) Writing a report for a co-worker			4.883		4.899		4.862	
(A) Asking another student to take an exam using your name			6.437	7.627***	6.515	4.839***	6.337	5.997***
(B) Signing someone else's name to authorize an expenditure			5.711		5.968		5.382	
(A) Preparing unauthorized cheat sheets for an exam without using them			3.782	-2.966***	3.750	-2.525**	3.822	-1.620
(B) Filing our a false expense report but not turning it in			4.167		4.186		4.142	
(A) Using unauthorized cheat sheets during an exam			6.019	-1.392	6.117	-1.361	5.893	-0.621
(B) Filing our a false expense report and turning it in			6.142		6.266		5.982	
(A) Using sources for a term paper that were not included in the bibliography			3.992	-15.943***	4.027	-	3.946	-10.42***
(B) Falsifying information on a job application			5.638		5.647	12.063***	5.626	
(A) Using direct quotes from other sources, without giving the proper references			4.451	-12.239***	4.467	-	4.431	-8.024***
(B) Presenting the ideas of a co-worker as your own			5.803		5.889	10.599***	5.693	
(A) Handing in the same paper that you wrote for more than one class			2.924	-24.796***	2.951	-	2.888	-16.35***
(B) Billing two clients for the same research and representing it as different			5.610		5.678	18.622***	5.522	
(A) Purchasing a paper to turn in as your own			5.428	-6.670***	5.434	-5.543***	5.422	-3.821***
(B) Pressuring a colleague to do your work and then taking credit for the work as your own			6.089		6.152		6.008	
(A) Completing an exam for another student			6.264	2.857**	6.328	2.248**	6.182	1.787*
(B) Clocking in for an absent co-worker			6.009		6.072		5.928	
(A) Selling a paper to another student			4.986	-13.224***	4.955	-	5.026	8.028***
(B) Selling confidential information about a client			6.342		6.380	10.561***	6.293	

Significance based on a two tail test

*Significant at .10 level

**Significant at .05 level

***Significant at .01 level

Table 5 (2006 Study)
Paired Situational Statements (n=302)

Statement Pair	(A) Academic setting	(B) Business Setting	Total Sample Mean	T-Value	Male Mean Score	T-Value	Female Mean Score	T-Value
(A) Increasing the margins or type face to make a term paper appear longer			3.19	-	3.41	-6.771***	3.04	-9.067***
(B) Taking longer than the allowed time for lunch and not reporting it			4.41	11.329***	4.64		4.29	
(A) Telling the instructor a false reason for missing a class or exam			4.55	-2.448***	4.55	-3.033***	4.55	-1.664*
(B) Telling your employer a false reason for missing work			4.97		4.67		4.96	
(A) Doing less work than your share in a group project			4.65	-1.503*	4.77	-3.720***	4.59	-832
(B) Doing less work than your share on a group project at work			4.99		5.21		4.88	
(A) Receiving the questions for an exam from an unauthorized source prior to taking it			5.29	-5.69	5.65	-6.76	5.11	-2.29
(B) Receiving information for a closed bid from an unauthorized source prior to the end of the bid			5.35		5.75		5.14	
(A) Looking at another student's paper during an exam			5.85	7.408***	6.10	3.148***	5.72	6.785***
(B) Obtaining a competitor's customer list with the intent of stealing customers			5.07		5.65		4.77	
(A) Allowing another student to look at your paper during an exam			5.58	-8.59	5.94	-1.852**	5.39	.121
(B) Showing a friend who works for a competitor your customer list with private information about your			5.67		6.22		5.38	
(A) Writing a paper for another student			5.57	1.834**	5.76	-6.94	5.47	6.281***
(B) Writing a report for a co-worker			5.15		6.17		4.60	
(A) Asking another student to take an exam using your name			6.88	3.048***	6.66	3.515***	6.99	2.546***
(B) Signing someone else name to authorize an expenditure			5.83		6.14		5.67	
(A) Preparing unauthorized cheat sheets for an exam with out using them			3.93	-4.772***	4.44	-2.965***	3.65	-3.752***
(B) Filling out a false expense report but not turning it in			4.50		5.01		4.23	
(A) Using unauthorized cheat sheets during an exam			6.18	.386	6.33	-.904	6.10	.561
(B) Filling out a false expense report and turning it in			6.11		6.42		5.94	
(A) Using sources for a term paper that were not included in the bibliography			4.53	-5.416***	5.07	-7.196***	4.24	-4.209***
(B) Falsifying information on a job application			5.98		6.06		5.94	
(A) Using direct quotes from other sources, without giving the proper references			5.05	-8.110***	5.64	-4.304***	4.73	-6.900***
(B) Presenting the ideas of a co-worker as your own			5.83		6.23		5.62	
(A) Handing in the same paper that you wrote for more than one class			3.68	-	4.09	-9.438***	3.46	-11.06***
(B) Billing two clients for the same research and representing it as different			5.72	14.424***	6.15		5.49	
(A) Purchasing a paper to turn in as your own			5.83	-2.265***	6.27	-2.357***	5.59	-1.871*
(B) Pressuring a colleague to do your work and then taking credit for the work as your own			6.31		6.53		6.20	
(A) Completing an exam for another student			6.19	3.683***	6.49	3.014***	6.03	2.511***
(B) Clocking in for an absent co-worker			5.85		6.10		5.73	
(A) Selling a paper to another student			5.43	-8.071***	5.79	-5.989***	5.24	-5.928***
(B) Selling confidential information about a client			6.25		6.62		6.06	

***Significant at .01 level
**Significant at .05 level
*Significant at .10 level
Significance based on a two tail test

Results

Behavioral Responses and Demographics

A number of interesting results were found both in the data from the 2000 survey and the 2006 survey. The data from 2000 found that students had witnessed cheating an average of "15 times". The sample also showed the 53% of the students admitted to personally cheating on an assignment or exam while in college. Also, 86% of the students felt that cheating was morally and ethically wrong. Another interesting fact from the 2000 study was that 60% of the students attended religious services on a regular basis; however 35% indicated that they would help someone else cheat. From the total sample, 53% of the students admitted to cheating but only 35% of the students would be willing to help others cheat suggests that students are willing to take the risk in being caught if they are cheating for their own gain but not as willing to take the risk to help others cheat. The results suggest that there is some ethical tension. From the sample, 86% think cheating is wrong, however, 53% have admitted to cheating. This suggest that students have some incentive to cheat that overrides their moral convictions.

The 2006 survey revealed some changes in the demographic and attitudinal section. The survey consisted of 66% female respondents compared to 45% in the 2000 study. The number of students that admitted to cheating was down from 53% in 2000 to 32% in 2006. However, those who were willing to help others cheat were up from 35% to 45%. The percentage that felt that cheating was morally or ethically wrong was 85% which is very close to the 86% in the 2000 study. A notable difference was in the average number of times a student witnessed cheating. The average time in 2000 was "15 times" and in 2006, the average was down to "5.14 times".

The demographic and attitudinal sections suggest that the perception that cheating is wrong has moved closer to severely dishonest. The number that have admitted to cheating has declined and the number of times that cheating has been observed showed a significant decline.

Dishonesty Scenarios (Academic vs. Business)

The matched pairs of questions were analyzed for differences in the mean response between the academic scenario and the corresponding business scenario. The pairs were then split by gender to detect whether males and females view the level of dishonesty for academic and business scenarios differently.

For the total sample in the 2000 study, Lee (2004) respondents reported that taking a longer lunch hour than allowed and not reporting it is more dishonest than increasing the margins or type face on a report to make it seem longer. The results are similar for both the male and female subgroups. All the differences are significant at the .01 level. The full sample and both gender subsets indicate that telling an employer a false reason for missing work is more dishonest than telling an instructor a false reason for missing class. For the full sample and the male subset, the differences are again significant at the .01 level. For the female subset, the difference between the two is only significant at the .10 level. The female subset tends to give a higher dishonesty ranking to lying to a professor than does the male subset.

There was general agreement across the sample as to the dishonesty of doing less than your share on a group project in either an academic or business setting. Each subset ranked the business scenario significantly higher than the academic scenario, indicating that individuals in business groups should be more diligent in completing their share of the work than students in class groups. There is no significant difference between any of the three groups as to the question of receiving the answers prior to a test versus receiving information for a closed bid prior to the end of the bid period. The full sample and each of the subsets indicated that both are equally dishonest.

In the fifth pair of scenarios we see the first instance of the academic scenario receiving a higher dishonesty ranking than the business scenario. The full sample and each subset of the sample ranked looking at another student's paper during an exam significantly more dishonest than obtaining a competitor's customer list to steal customers. Writing a paper for another student was considered significantly more dishonest than writing a report for a co-worker in the full sample and both subsets.

Overall, the respondents ranked 10 of the 16 business scenarios higher or more severe in terms of 'cheating'. The largest difference occurred in scenario number 13, where the academic statement reads, "Handing in the same paper that you wrote for more than one class", and the corresponding business scenario reads, "billing two clients for the same research and representing it as different." The total mean sample for the academic version is 2.924, while the business version is perceived to be a much greater ethical breach, with a mean score of 5.610. Ironically, one case where the academic scenario was rated more severe than the business counterpart was scenario 5, where the academic statement made reference to looking at another student's paper during an exam and the business

scenario consisted of obtaining a competitor's customer list. While the academic scenario had a mean score of 5.873, the corresponding business mean score was 4.984.

The results for the paired t-test for the total sample in the 2006 survey confirmed the results of the 2000 survey. Statements that were significantly different for the total sample in 2000 were still significant in 2006. There were two differences when we broke the sample down into subsets for male and female. Males in the 2000 survey felt there was not a difference in allowing another student to look at your exam and showing a friend, who works for a competitor, private information about a customer. In both scenarios the activity was considered highly dishonest. The 2006 data showed that males do think there is a difference and that showing a friend your customers' private information to be more dishonest than letting someone else look at their exam. Also in the 2000 survey, males did think that there was a difference in writing a paper for another student and writing a report for a co-worker. The 2006 survey suggested that both activities are more dishonest; however, males did not perceive the activities to be different.

The results for females showed two different responses for the 2006 survey. The results for females in 2000 found that doing less work on a group project at work was more dishonest than doing less work on a group project for school. The 2006 result showed that these statements were not significantly different but both were considered more dishonest than in 2000. Also in 2000, females did not think there was a difference in thinking about using cheat sheets and thinking about turning in a false expense report. The 2006 survey suggests that the statements are different and that it is more dishonest to think about turning in false expense reports at work.

An analysis was also performed comparing each of the means from the 2000 survey with the means of the 2006 survey for each of the 32 academic and business setting statements. Three of the academic means and four of the business setting means were found to be significantly different. The statements for the academic setting included: allowing another student to look at your paper during an exam, using direct quotes from other sources without giving the proper reference, and purchasing a paper to turn in as your own. Each of the means for these statements had increased which suggests that the students think each of these is more dishonest in 2006 than in 2000. The business setting statements that were significantly different include: filling out a false expense report but not turning it in, using direct quotes from other sources without giving the proper reference, presenting the ideas of a co-worker as your own, and clocking in for an absent co-

worker. Each of these means increased from the 2000 survey which suggests that these statements are considered to have a higher degree of dishonesty in 2006.

Conclusion

The 2000 survey concluded that most students view unethical behavior to be dishonest in both the academic setting and the business setting. However, while the majority of students agree that cheating is morally and ethically wrong, some still participate in this behavior. The 2006 survey also found that most students felt that cheating the business setting was more dishonest than cheating in the academic setting. The purpose of this study was to determine if the student's perception of cheating in these settings has change over the last six years. Students have been exposed thru the media and discussions in the classroom to the many cases of corporate fraud within companies such as Enron, WorldCom, Healthsouth, and others. Also, many university educators have found ways to work ethics into their curriculums to try to let students know the severity of dishonesty. The results of the 2006 survey suggest that some progress has been made. Students felt that cheating in both in business and academics is serious. The results show that students felt that there were three statements in academic settings that they felt were more dishonest than in 2000 and four statement in the business setting were more dishonest when compared with the results in 2000. The overall results suggest that students felt that cheating is more dishonest today than six years ago before so much corporate fraud was exposed.

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