Business Student Ethics: Perception vs. Behavior
Therese Maskulka, Kutztown University
G. Scott Erickson, Ithaca College

EXECUTIVE SUMMARY

This paper reports on a study of business students, their perceptions of ethical behavior, and their actual activities reflecting those perceptions. Considerable research on business ethics ties classroom preparation to later professional attitudes. This study looks directly at student rankings of perceived unethical classroom behaviors, comparing those rankings with those reporting student participation in these same unethical behaviors. Statistical analysis suggests there is a link between the two and that students are more hesitant to engage in behaviors they perceive as being the most unethical.

Keywords: Ethics, Cheating, Personal value structure, Business students

BACKGROUND

Over the past decade, along with heavily publicized incidents involving questionable corporate ethical behavior, there has been growing interest in how ethics are instilled in students at business schools. While ethics in business and business education are much studied topics, unanswered questions persist. One of the key continuing questions is whether personal values affect behavior, a matter that is important for those looking to teach and instill them.

Previous research has established a number of important points in this regard. One area of special attention has been cheating behavior in business schools as a predictor of unethical behavior in future business careers (Smyth & Davis, 2004). While the results to date do provide considerable guidance in exploring the question of business education and business ethics, there is still considerable disagreement over the nature of the relationship.

A number of contributory variables have been tested, seeking to uncover what might drive more ethical behavior. Age and maturity appear to have an impact, as maturity may be linked to more established ethical beliefs in the individual, as might other background factors such as religion and personality (Allmon, Page, & Roberts, 2000). Gender (females may be more ethical) and area of study (non-business majors may be more ethical) may also play a role (Smyth & Davis, 2004). External variables such as academic standing (Lawson, 2004), academic class (freshman/senior) (Duizend & McCann, 1998), and national culture (Grimes, 2004; Ahmed, Chung, & Eichenseher, 2003) have also been studied for their impact on ethics.

While such demographic and psychographic variables have their place in the conversation, the key question is whether ethical behavior can be taught or instilled—essentially asking whether we can do anything about ethical lapses by doing a better job during the formative years of future executives. Using a standard value-attitude-behavior hierarchy, this question has been explored a number of times. Going back to the generic work of Skinner (1971), there was some question whether values or a belief structure had anything to do with attitudes or behavior.

Researchers challenged this conclusion, explicitly studying whether personal values or a personal value structure has an impact on attitude and, consequently, on behavior (Homer & Kahle, 1988). Deeper research suggested that early conclusions about the impact of values had failed to recognize the complexity of the relationship between attitude formation and an underlying value structure. Several studies demonstrated a link between personal value structure and behavioral responsibilities (Rokeach, 1973) and/or increases in unethical business behavior (Barnett & Karson, 1987; Mitchell & Scott, 1990). Similarly, values also seem to correlate with unethical decision-making (Nonas & Swift, 2001).