A Survey Of The Academic Ethics Of Accounting Seniors

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Abstract

We surveyed recent accounting seniors about the ethics of their academic behavior while in the university. Contrary to some earlier research, we did not find accounting majors to be more ethical than other business students. More than 70% of respondents had engaged in 4 of 16 activities considered unethical in the literature. Ninety-eight percent had engaged in at least one of the activities while enrolled in the university. This rate was higher than any found in the literature. Implications for accounting instructors and managers are discussed.

Introduction

The academic ethics of students has long been a concern of college faculty and administrators. Chisolm (1992) discussed the damage dishonest behavior does to an institution of higher learning. It diminishes the reputation of the institution in the academic community and with the general public. Students lose faith in the institution and become alienated. Anxiety is generated among honest students, and their grades may suffer in classes graded on a curve. Dishonest academic behavior that continues unchecked gives the impression it is acceptable, encouraging it even more.

Dishonest academic behavior may be of interest beyond the walls of the academy. A correlation between dishonesty in academics and on the job has been reported in the literature. Sierles, Hendrickx, and Circle (1980) found students who cheated in academic classes in medical school were more likely to falsify patient records in a clinical setting. Hilbert (1985) found a significant correlation between classroom dishonesty and unethical clinical behavior among nursing students. Sims (1993) found significant correlations between the number and severity of dishonest acts respondents engaged in as students and as employees. Though these studies do not establish a causal relationship between dishonesty in the classroom and on the job, Ferrell and Daniel (1995) argued that a student who does not respect ethical behavior in college cannot be expected to respect it in future personal and professional relationships. Crown and Spiller (1998) cite theoretical evidence that unethical academic and job behaviors are related. They found in their review of theories of organizational ethical decision making that most theories do not pose different models for different types of behavior.

A substantial amount of research has been conducted on the academic ethics of college students. Students in various colleges and majors have been surveyed to determine the extent of their cheating, what forms of cheating they engage in, and how the behavior varies with student characteristics. Participation in unethical

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academic activities has been found at alarming levels.

Literature Review

The literature on the academic ethics of college students includes several surveys of students majoring in business. The studies show a high level of academic dishonesty among business students in an absolute sense and when compared to students in other majors.

An early study by Bowers (1966) found that 66% of business majors had engaged in dishonest behavior. This rate was the highest of nine majors. Other rates ranged from 58% for engineering majors to 37% for language majors. Baird (1980) found business majors more likely to cheat than liberal arts and education majors, though he did not report actual rates. Tom and Borin (1988) found that 49% of undergraduate students taking a marketing course had engaged in at least 1 of 23 dishonest behaviors.

Meade (1992) reported a study by McCabe at 31 top-ranked schools. Business majors showed a higher rate of dishonest behavior (87%) than engineering (74%), science (67%), or humanities majors (63%). Sims (1993) found 91% of undergraduate business majors reported dishonest behavior. Roig and Ballew (1994) asked respondents about their attitudes toward dishonest behavior. Business and economics majors showed more tolerant attitudes than social science students. Brown (1995) reported 81% of MBA students had engaged in at least 1 of 15 unethical behaviors more than infrequently while in graduate school.

Studies of business students have not generally indicated the functional area of business in which the students were majoring. However, there is limited evidence that accounting majors have relatively high ethical standards. Nowell and Laufer (1997) reported a 1990 unpublished study by Moffat that found economics majors most likely and accounting majors least likely to cheat among business students. Rates of student participation in unethical activities were not reported. Stanga and Turpen (1991) presented five case studies to accounting majors in an intermediate accounting class of practical accounting situations involving ethical dilemmas. They found that only a small minority of the students indicated a probable or definite willingness to engage in unethical behavior. However, they concluded that a reasonable opportunity for improvement did exist. Jeffery (1993) found that at both the beginning and senior levels accounting majors had more developed ethical reasoning capabilities than non-accounting business majors and liberal arts majors, but acknowledged that the relationship between ethical development and behavior had not been determined.

The relationship between unethical academic behavior and characteristics of students in various majors has been investigated. Several studies found males more likely to participate in unethical activities than females (Baird, 1980; Davis & Ludvigson, 1995; Genereux & McLeod, 1995; Karlins, Michaels, Freilinger, & Walker, 1989; Sierles et al., 1980). However, other studies reported no difference (Brown, 1995; Stern & Havlecek, 1986). McCabe & Trevino (1996) found equal rates for males and females, but the rate among females had increased from a decade earlier while the rate for males had stayed about the same. A study by Graham, Monday, O'Brien, and Steffen (1994) found rates of participation higher among females. A more consistent finding has been that cheating behavior varies inversely with GPA (Baird, 1980; Genereux & McLeod, 1995; Graham et al. 1994; Haines & Diekhoff, 1986; Singhal, 1982).

Two additional points about unethical academic behavior are apparent from the literature. First, students are more likely to engage in practices they view as less unethical (Brown, 1995; Graham, et al., 1994; Greene & Saxe, 1992; Newstrom & Ruch, 1976; Nuss, 1984; Stevens, 1984; Tom & Borin, 1988). Secondly,

students tend to see themselves as more ethical than their peers (Greene & Saxe, 1992; Newstrom & Ruch, 1976; Stevens, 1984).

The desire to obtain a high grade and lack of adequate study time dominate the reasons cited for participating in unethical behavior (Baird, 1980; Brown, 1995; Davis & Ludvigson, 1995; Graham, et al., 1994; Meade, 1992; Nuss, 1984).

A literature review produced only the Moffat (Nowell & Laufer, 1997) survey, conducted in 1990, that identified respondents as accounting majors. Our study updates this information by presenting the results of a recent survey of accounting seniors about the ethics of their academic behavior during their college careers.

Methodology

We administered a modified version of a questionnaire used by Brown (1994, 1995) in two studies of graduate students to all the graduating senior accounting majors at an eastern state university during the 1997-98 academic year and during the Fall term of the 1998-99 academic year. The 22 students that graduated in the Fall of 1997-98 were contacted by mail. Ten questionnaires were returned for a response rate of 45%. The 20 students that graduated in the Spring of 1997-98 and the 21 students that graduated in the Fall of 1998-99 completed the questionnaire in accounting classes. Overall, 81% (51 of 63) of the accounting majors graduating during the 1997-98 academic year and the Fall term of the 1998-99 academic year completed the questionnaire. Statistical tests revealed no differences between the two groups of students, 1997-98 graduates and 1998-99 graduates, on either the ethics or demographic questions. Consequently, responses for the two groups were combined for purposes of data analysis.

The questionnaire contained 16 academic practices that were selected from the literature and that might be considered unethical. Respondents were asked to indicate how often they had engaged in each activity while a university student. A 6-point scale was utilized with six representing *never*, and a range of one, *frequently*, to five, *infrequently*, for those who had participated in the activity. They were then asked to rate the ethical level of each practice from one, *very unethical*, to five, *not at all unethical*. Respondents were also asked to rate the ethics of undergraduate accounting students compared to university students overall, non-accounting business majors, and the general public.

Eleven reasons why students might engage in unethical academic behavior were selected from the literature. Respondents were asked to rate on a 5-point scale from one, *not at all likely*, to five, *very likely*, the chance that each would be a reason why students would participate in unethical academic behavior. Demographics asked were, grade point average (GPA), hours worked on a job per week, semester hours of course work carried, gender, and year of birth.

Results

Sample Characteristics

Fourteen percent of respondents had GPAs between 2.20 and 2.49 on a 4-point scale. About two-thirds (64%) of were between 2.50 and 3.49, and 22% were 3.50 or above. Seventy percent of respondents were employed part-time, working 20 or fewer hours per week. Eighteen percent worked 31 to 40 hours per week, and 12% worked over 40 hours per week. Most respondents (78%) carried a full course load of 13 to 18 hours per semester. Two thirds of respondents were female, and 62% were under age 25.

Ethical Level of Practices

The ethical levels of the practices are shown in Table 1. The rankings of the practices from least to most unethical and the means on the 5-point, *very unethical* to *not at all unethical*, rating scale and are shown in columns two and three of the table. The only practice rated on the *not at all unethical* side of the midpoint of the scale was "Having someone check over a paper before turning it in," at 4.31. "Working with others on an individual project" was near the midpoint at 2.96. These two practices and "Asking about the content of an exam from someone who has taken it" (2.71) and "Giving information about the content of an exam to someone who has not yet taken it" (2.67) make up the "least unethical" quartile. The four practices making up the "most unethical" quartile are: "Turning in work done by someone else as one's own" (1.53), "Allowing another to see exam answers" (1.45), "Copying off another's exam" (1.35), and "Passing answers during an exam" (1.33). Getting or giving answers to an exam while it was being taken were considered very unethical activities, but getting or giving information about an exam at other times were considered not very unethical.

Participation in Practices

The results on the extent of and frequency of participation in the practices are shown in the last three columns of Table 1. The practices are ranked according to the proportion of respondents admitting participation, from highest to lowest. Four of the practices had been engaged in by more than 70% of respondents. The practices and the proportions admitting participation were: "Giving information about the content of an exam to someone who had not yet taken it," 70.6%; "Asking about the content of an exam from someone who has taken it," 74.0%; "Working with others on an individual project," 76.5%; and "Having someone check over a paper before turning it in," 90.2%. These were the same four practices rated least unethical. The four practices engaged in by the smallest percentage of respondents were: "Taking credit for full participation in a group project without doing a fair share of the work" 21.6%; "Passing answers during an exam," 21.6%; "Using exam crib notes," 19.6% and "Having information programmed into a calculator during an exam," 13.7%. The average proportion of student participation in the 16 practices was 38.6%, and 98% of respondents reported having engaged in at least one of the practices during their university career.

There is a tendency for the means on the 5-point, *frequently* to *infrequently*, scale to increase moving down the last column of Table 1. This indicates that as the proportion of students participating in a practice went down, the frequency of participation in the practice by those that engaged in it also tended to diminish.

Relationship of Participation and Ethical Level of the Practices

As noted in the literature review, several studies have found that students generally behave consistently with their ethical beliefs. That is, the practices they are more likely to engage in are the ones they believe are less unethical. Our findings generally support this relationship.

When the practices were ranked by the extent of participation in them from highest to lowest, and by the ratings of their ethical level from not at all to very unethical, there was a perfect correspondence between the rankings of the top five practices on both criteria. Beyond the fifth most engaged in practice, the rankings showed some variation. For example, "Copying off another's exam" was ranked second to most unethical, but was engaged in more than four other practices. "Taking credit for full participation in a group project without doing a fair share of the work" was ranked 9th least unethical, but tied for 13th and 14th place in extent of participation.

Table 1
Ethical Level of and Participation in Practices

Practice	Ethical Level Rank[1]	Ethical Level Mean[2]	Rank	Participation Pct.[3]	Participation Mean[4]
Having someone check over a paper before turning it in	1	4.31	1	90.2	2.76
Working with others on an individual project	2	2.96	2	76.5	2.76
Asking about the content of exam from someone who has taken it	3	2.71	3	74.0	3.49
Giving information about the content of an exam to someone who has not yet taken it	4	2.67	4	70.6	3.49
Padding a bibliography	5	2.27	5	47.1	4.38
Visiting a professor to influence grade	6	2.12	7	33.3	3.71
Before taking an exam, looking at a copy that was not supposed to be available to students	7	2.04	8	33.3	4.00
Using a false excuse to delay an exam or paper	8	1.93	11	25.5	4.54
Taking credit for full participation in a group project without doing a fair share of the work	9	1.86	13/14	21.6	4.45
Plagiarism	10	1.84	6	35.3	4.61
Using exam crib notes	11	1.67	15	19.6	4.40
Having information programmed into a calculator during an exam	12	1.61	16	13.7	3.14
Turning in work done by someone else as one's own	13	1.53	10	33.3	4.41
Allowing another to see exam answers	14	1.45	9	33.3	4.29
Copying off another's exam	15	1.35	12	22.0	4.27
Passing answers during an exam	16	1.33	13/14	21.6	4.45
Mean		2.10		38.6	3.95
Percent admitting participation in at least one practice				98.0	

[1]Ranked from *least* to *most* unethical
[2]Scale: 1 = *very unethical,* 5 = *not at all unethical*
[3]Percent admitting participation
[4]Scale: 1 = *frequently*, 5 = *infrequently*

A second measure of the relationship between the rating of the ethical level of the practices and the extent of participation in them was obtained by performing a regression analysis with proportion of students admitting participation as the dependent variable and the rating of the ethical level of the practices as the independent variable. The regression equation was significant at the p = .001 level, and explained 81.5% of the variation in the level of participation (r = .903). The regression equation was used to predict the extent of participation in each practice based on the rating of its ethical level, and the predicted level of participation was compared to the actual level. Three practices had levels of participation 12 to 13% below predicted levels: "Having someone check over a paper before turning it in," "Taking credit for full participation in a group project without doing a fair share of the work," and "Having information programmed into a calculator during an examination." Participation in these three practices was lower than expected, based on the overall relationship between participation and ethical

level. Three practices had levels of participation 12 to 16% above predicted levels: "Working with others on an individual project," "Giving information about the content of an exam to someone who had not yet taken it," and "Asking about the content of an exam from someone who has taken it." Participation in these three practices was higher than expected, based on the overall relationship between participation and ethical level.

Reasons to Engage in Practices

The next part of the questionnaire contained 11 possible reasons why students would engage unethical academic practices. Students were asked to indicate, on a 5-point scale from *not at all likely* to *very likely*, how likely they believed each of the items would be a reason for the typical university student who engages in unethical academic practices to do so. Table 2 contains those reasons, arranged in rank order from *very likely* to *not at all likely*. The student who participates in unethical academic behavior was perceived to be someone who wants to get a high grade, does not use available time to study, finds the material difficult, or feels no one is hurt by the behavior. The student was not perceived to be engaging in the behavior because of a feeling there was little chance of getting caught, everyone else is doing it, there is peer pressure to do it, or it is a challenge or a thrill.

Table 2
Reasons for Unethical Behavior

Reason	Mean
To get a high grade	4.28
Has the time but does not study	4.07
Difficulty of material	3.82
Feels no one is hurt by behavior	3.73
Does not have time to study	3.61
Instructor is poor or indifferent	3.55
Feels work is irrelevant	3.43
Low risk of getting caught	3.35
Everyone does it	2.71
Peer pressure to do it	2.33
Was a challenge or thrill	2.02

Scale: 1 = *not at all likely*, 5 = *very likely*.

Self-comparison with Other Groups

Students were asked to indicate how ethical they were, as a group, compared to three other groups: university students overall, non-accounting business students, and the general public. A 5-point scale was used with anchor points of *much less ethical* to *much more ethical*. An average response of 3.00 represents *about the same as* and 4.00, *somewhat more ethical*.

Group	Rating
University students overall	3.7451
Non-accounting business students	3.3529
General public	3.3922

The data indicate that accounting seniors consider themselves to be more ethical than each of the other groups. The relationship between the averages tends to indicate their relative rating of the other groups' ethics. Taking accounting seniors as the anchor, they consider non-accounting business students to be the next most ethical after themselves, then the general public and last, university students overall. This finding supports the tendency reported in the literature for students to see themselves as more ethical than others.

Group Differences in Participation Based on Demographics

Statistical tests were performed to determine if the ratings of the ethical level of the activities, the extent of participation in them, and reasons for participation were related to demographic characteristics of respondents. Five percent of the tests yielded significant results, the proportion that would be expected by chance at the $p = .05$ level of significance. We concluded that answers to the questionnaire items were, therefore, not related to respondents' demographics.

Discussion and Conclusions

Making comparisons among studies has risks because of different methodologies employed (Baird, 1980; Cole & McCabe, 1996), but the 98% participation rate of accounting seniors in the practices included in this study is higher than any rate we found in our literature review. Even if the relatively benign "Having someone check over a paper before turning it in" is removed from consideration, 90% of respondents had participated in at least one of the remaining practices. A higher rate, 91%, was reported in only one other study (Sims, 1993). Our results do not appear to support the claim that accounting majors are more ethical in their academic pursuits than students majoring in other business concentrations.

Another reference point for evaluating our results is the Brown (1995) study of MBA students from which our questionnaire was adapted. Because some of the scales were modified for this study, we will compare the rankings of the items rather than their mean scores on the rating scales. Table 3 shows the rankings for the Brown and present studies of the ethical level of and extent of participation in fifteen practices, as well as the differences in the rankings. One practice included in this study, "Before taking an exam, looking at a copy that was not supposed to be available to students," is not shown as it was not included on the earlier version of the questionnaire.

Data for the ethical level of the practices is shown in columns two through four of Table 3. The rankings of the accounting students are shown in column two, rankings of the MBA students in column three, and the accounting minus the MBA rankings in column four. A negative difference between the accounting and MBA rankings indicates that, compared to MBA students, accounting students rated the practice as relatively less unethical. A positive difference indicates accounting students rated the practice as more unethical, relative to MBA students. Differences in rankings were small. Differences for eleven of the fifteen practices were zero or one. The largest difference was three. Accounting seniors considered "Using a false excuse to delay an exam or paper" less unethical than did MBA students, but considered "Having information programmed into a calculator during an exam" more unethical than did MBA students. The absolute value of the sum of the differences in rankings was 18.

The rankings for the extent of participation in the activities are shown in the last three columns of Table 3. The amount of variation in the rankings of the two groups is much greater than it is with respect to the ethical level of the practices. The absolute value of the sum of the differences in rankings is 32. Three of the rankings varied by a magnitude of four, and two by a magnitude of five. A negative sign for the difference in rankings indicates accounting students were more likely to participate in the activity, relative to MBAs. A positive sign indicates accounting students were relatively less likely than MBAs to engage in the activity. Accounting seniors were substantially more likely, relative to MBAs, to turn in work done by someone else as one's own, allow another to see exam answers, and copy off another's exam. Accounting seniors were substantially less likely, relative to MBAs, to have information programmed into a calculator during an exam, use exam crib notes, or take credit for full participation in a group project without doing a fair share of the work. Though the ethical behavior of accounting seniors and MBA students was different, neither group was clearly more ethical.

The rankings of the reasons for unethical behavior of the two groups are shown in Table 4. Differences in rankings were zero or one for seven of the 11 practices. Accounting students believed "Difficulty of material" and "Instructor is poor or indifferent" were relatively more likely to be reasons for unethical behavior than did MBAs, and believed "Does not have time to study" and "Low risk of getting caught"

Table 3
Ethical and Participation Ranks: Accounting v MBA

Practice	Ethical Level Rank[1] Acct.	MBA	Acct. - MBA[3]	Participation Rank[2] Acct.	MBA	Acct. - MBA[4]
Having someone check over a paper before turning it in	1	1	0	1	1	0
Working with others on an individual project	2	3	-1	2	4	-2
Asking about the content of exam from someone who has taken it	3	2	1	3	2	1
Giving information about the content of an exam to someone who has not yet taken it	4	4	0	4	3	1
Padding a bibliography	5	7	-2	5	5	0
Visiting a professor to influence grade	6	5	1	7	8	-1
Using a false excuse to delay an exam or paper	7	10	-3	10	10	0
Taking credit for full participation in a group project without doing a fair share of the work	8	6	2	12/13	7	5
Plagiarism	9	9	0	6	6	0
Using exam crib notes	10	11	-1	14	9	5
Having information programmed into a calculator during an exam	11	8	3	15	11	4
Turning in work done by someone else as one's own	12	13	-1	9	13	-4
Allowing another to see exam answers	13	12	1	8	12	-4
Copying off another's exam	14	15	-1	11	14	-3
Passing answers during an exam	15	14	1	12/13	15	-2
Absolute value of sum			18			32

[1]Ranked from *least* to *most* unethical
[2]Ranked from *highest* to *lowest* level of participation
[3]Negative sign indicates accounting students rated relatively less unethical
[4]Negative sign indicates accounting students had relatively more participation

were less likely.

Rank order correlation analysis was used to test the hypothesis that the rankings of the accounting and MBA students were the same for each of the three sets of data. The hypothesis was rejected at the $p = .05$ level of significance in each test.

Our findings have implications for both accounting educators and managers. Articles in a special edition on ethics of *Management Accounting* in 1990 emphasized the importance of business schools making students aware of the ethical dimensions of the decisions they will make on the job (Horngren, Sundem, & Stratton, 1996). Research suggests that ethical behavior at work is more likely if the workers' academic behavior was ethical. Accounting educators, therefore, need to emphasize ethical conduct both in the academy and on the job. The emphasis on ethical conduct on the job needs to be continued by the organizations that employ business school graduates. Outspoken support of ethical conduct by top management is one of the greatest motivators of such conduct in an organization (Horngren et al.). However, our finding that the ethical behavior of accounting and MBA students varied much more than their beliefs suggests that managers need to develop strategies that go beyond communicating expectations to ensure that employees' actions are consistent

Table 4
Reasons for Unethical Behavior Ranks: Accounting v MBA

Reason	Ranks[1] Acct.	MBA	Acct.-MBA[2]
To get a high grade	1	1	0
Has the time but does not study	2	2	0
Difficulty of material	3	5	-2
Feels no one is hurt by behavior	4	4	0
Does not have time to study	5	3	2
Instructor is poor or indifferent	6	8	-2
Feels work is irrelevant	7	7	0
Low risk of getting caught	8	6	2
Everyone does it	9	9	0
Peer pressure to do it	10	11	-1
Was a challenge or thrill	11	10	1

[1]Ranked from *most* to *least* likely
[2]Negative sign indicates accounting students rated relatively more likely to be a reason

with the ethical standards of both the organization and the profession.

Suggestions for Future Research

Several possibilities for future research are suggested. This study was conducted at one institution with a fairly small number of accounting seniors. Replication at other institutions would not only increase the sample size, but would allow the comparison of the academic ethics of accounting seniors at different types of institutions, such as public and private. Replication over time would permit tracking the trend of the academic ethics of accounting seniors. Finally, we included practices in our study that have been reported in the literature. Advances in technology are already creating additional opportunities for academic misconduct, such as obtaining papers off the Internet. Future studies should incorporate new practices as they develop if a true picture of the extent of academic dishonesty is to be determined. 🕮

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