

'PERCEPTIONS OF ACADEMIC AND BUSINESS DISHONESTY AMONG SENIOR LEVEL STUDENTS

Assistant Professor C. Cüneyt ARSLANTAŞ
Istanbul University, Faculty of Business Administration,
Department of Management and Organization

Dr. Gökhan ACAR
Istanbul University, Faculty of Business Administration,
Department of Management and Organization

This study analyzes senior level students' attitudes toward dishonesty with a survey concerning academic and business situations. The results indicate that cheating is a common activity in the university classrooms surveyed. Although most students indicated that academic cheating is ethically wrong and they have fear of punishment if caught cheating on a course assignment, substantial numbers of the students believed that academic cheating is socially acceptable. When asked to determine if students' attitudes toward unethical behavior differ between an academic environment and a business setting, students viewed business situations more unethical than their academic counterparts. Having examined the significant differences between independent variables groupings, the results show that most students have similar attitudes toward dishonesty.

Keywords: Academic dishonesty, business dishonesty, ethical perceptions, senior level students, public university

SON SINIF ÖĞRENCİLERİNİN AKADEMİK YAŞAMDAKİ VE İŞ HAYATINDAKİ SAHTEKARLIĞA İLİŞKİN ALGILAMALARI

Bu çalışma son sınıf öğrencilerinin sahtekarlığa ilişkin tutumlarını, akademik ve iş hayatındaki koşulları içeren bir anket aracılığıyla analiz etmektedir. Sonuçlar araştırmaya dahil olan üniversite sınıflarında kopya çekmenin yaygın bir faaliyet olduğunu göstermiştir. Öğrencilerin çoğunluğu üniversitede kopya çekmenin etik olarak yanlış olduğunu düşünmesine ve herhangi bir dersin sınavında kopya çekerken yakalanıp cezalandırılma korkusu yaşamasına rağmen, önemli sayıda öğrenci üniversitede kopya çekmenin toplumsal olarak kabul edilebileceğine inanmaktadır. Öğrencilerin akademik yaşamdaki ve iş hayatındaki etik dışı davranışlara yönelik tutumlarının farklılaşıp farklılaşmadığını sorguladığımızda, öğrenciler iş hayatındaki koşulları akademik yaşamdaki karşılıklarına göre daha fazla etik dışı görmektedirler. Bağımsız değişken grupları arasındaki anlamlı farklılıklar belirlendikten sonra, öğrencilerin çoğunluğunun sahtekarlıkla ilgili benzer tutumları gösterdikleri görülmüştür.

Anahtar Kelimeler: Akademik sahtekarlık, iş hayatında sahtekarlık, etik algılamalar, son sınıf öğrenciler, devlet üniversitesi

INTRODUCTION

In this rapidly changing century, we have to admit and face the fact that human beings ignore ethical values to achieve short-term benefits. Universities are also affected by this reality. This reality is indicative of goals that are being changed by time and the values tied with that reality. Individual morality begins to grow in the family and takes shape with formal education (Brown and Choong, 2005). Business colleges aim to train future professionals so some skills of business professionals grow during academic life and are habitually carried out in the future. Therefore, especially in business colleges, ethical values and principles must be stressed and unethical behaviors should be monitored and punished.

In her study of 776 undergraduates, Jendrek (1992) found that 74% of the students had engaged in cheating. Across a substantial number of studies, the percentage of students who have cheated ranged from 13% to 95% (McCabe and Trevino, 1997). On the basis of his review of 107 studies among college students, Whitley (1998) concluded that an average 70% of the students had cheated. In their study of 263 undergraduates, Smyth and Davis (2004) found that almost 46% of the students had cheated in college at least once; almost 90% of the students had the fear of punishment if caught; nearly 92% of the students believed that cheating was ethically wrong and 45% of the students viewed cheating to be socially acceptable. These findings indicate that academic cheating occurs at an alarming level in the universities.

When educators talk about academic dishonesty which is getting worse every passing day, we have to stress two concepts: *cheating* and *plagiarism*. These two concepts are directly connected with personal morality (Caruana et al.,

2000). Everyone keep in his mind that written works (theses, books and articles) are created by hard work. They are intellectual works and protected by copyrights. Therefore, there are some rules for quotation and everyone who utilizes these works should respect these rights. He who trespasses these rights plagiarizes these works and violates the rights. "Plagiarism is using the words or phrases of another person and restating another's thoughts in slightly different words. For instance, it is plagiarism to take credit for Shakespeare's "To be, or not to be: That is the question." It's also a plagiarism to modify his sentence without credit to "The question is: to be, or not to be." (Hannabuss, 2001)

Today business college students tend to pursue their career plans and focus on the results only. The shorter and easier the career path, the more valuable it is. Levy and Rakovski (2006) describe that situation: "egoism has replaced idealism". Academic dishonesty practiced by students is reflected during the exams or term projects. Sometimes academic goals and values stay behind the shadows of short-term benefits. The most widespread types of academic dishonesty among students are; cheating during exams by copying from another person's paper or using pre-prepared notes; plagiarism with "copy-paste" mentality in term projects by copying a few or more sentences without proper citation; and using payment required web sites for gathering usable papers and essays (sometimes for ordering term projects) (Bruin and Rudnik, 2007; Iyer and Eastman, 2006; Jensen et al. 2002; Phillips and Horton, 2000). At the base of all cases lies the longing to possess some ideas or works which belong to someone else. We should consider this behavior as intellectual theft like mentioned by Iyer and Eastman (2006).

1. LITERATURE REVIEW

McCabe and Trevino (1997) found that cheating was influenced by a number of individual factors (e.g., age, gender, and grade point average-GPA) and contextual factors (e.g., Greek social organization membership, peers and perceived penalties). In terms of gender, a considerable number of studies have shown that female students are more ethical (Arlow, 1991; Miesing and Preble, 1985; Sims et al., 1996) and cheat less than male students (Buckley et al., 1998; Bushway and Nash, 1977; Cochran et al., 1998; Davis et al., 1992; Hetherington and Feldman, 1964; Jensen et al., 2002; Kelly and Worrell, 1978; Lambert et al., 2003; Roth and McCabe, 1995; Smyth and Davis, 2004; Whitley, 1998). Beltramini et al. (1984) and Peterson et al. (1991) reported that female students are more concerned about ethical issues than male students. Iyer et al. (2006), McCabe and Trevino (1997) and Tang and Zuo (1997) found that women were reported as committing less academic dishonesty than men were. On the other hand, some researchers found that female students cheat more than male students (Antion and Michael, 1983; Burns et al., 1998; Graham et al., 1994; Jacobson et al., 1970; Leming, 1980). Others have found no gender differences (e.g., Karabenick and Srull, 1978)

In terms of GPA, Zastrow (1970, p.157) indicated that "cheating is less prevalent among students with high grades." Bushway and Nash (1977, p. 624) reported that "the majority of studies indicate that students who are lower in school achievement may cheat more frequently." Findings have shown that there was a significant negative relationship between cheating and GPA (Antion and Michael, 1983; Baird, 1980; Bronzaft et al., 1973; Bunn et al., 1992; Fakouri, 1972; Haines et al., 1986; Michaels and Miethe, 1989; Singhal, 1982;

Tang and Zuo, 1997). Straw (2002) found that students with a lower GPA were more likely to cheat than students with a higher GPA because of the opportunity to gain more and lose less. However, Houston (1986) found no significant relationship between GPA and cheating. Iyer et al. (2006) also found that there were no significant differences between students with lower and higher GPA's in terms of levels of academic dishonesty.

In terms of employment status, Iyer et al. (2006) found no significant differences between students who worked a larger number of hours outside of school and students who did not work a larger number of hours based on levels of academic dishonesty.

In terms of extracurricular clubs, the sense of being involved in a group plays an influential role for students to engage in dishonest behaviors (McCabe and Trevino, 1997). Researchers concluded that students involved in extracurricular clubs such as athletics and Greek social organization engage in higher levels of academic dishonesty (Bowers, 1964; Haines et al., 1986; Iyer et al., 2006; McCabe and Trevino, 1997; Park, 2003; Straw, 2002).

Students' repeated unethical behaviors are related to the results of those behaviors. If someone knows he will be punished for his unethical behavior or observes punishment cases, he would avoid this behavior. He will think once again before taking an unethical action. Of course, it depends on universities' politics about dishonesty. Buckley et al. (1998) found that the probability of being caught is one of the most effective predictors of students' cheating. If cheaters are not recognized or punished, this situation will have negative effects on the morals of honest students. They may try to transform this negative situation to a positive one by cheating (Karassavidou and Glaveli, 2006;

Ryesky, 2007). Szabo and Underwood (2004) describe this behavior as the “law of effect”. If students perceive that their peers cheat and are not penalized, they cheat more (Bowers, 1964; McCabe and Trevino, 1997; McCabe et al. 2001, 2002) and they are being fueled by these gaps in the system.

To Chapman et al. (2004), there are two types of cheating; self-interest cheating which looks after personal benefits and social-interest cheating which aims to help a friend get a better grade. With these descriptions it is possible to say that there is a connection between academic dishonesty and friendships. Even though a student may never think about cheating, his friends may push him to academic dishonesty. If we approach to academic dishonesty with moral philosophy, we can say that every culture has its own moral principles just as each college has its own values. Judgment about ethical behaviors depends on the beliefs and values which belong to that society’s culture. These beliefs and values are useful in shaping one’s perceptions of his environment (Karassavidou and Glaveli, 2006). Universities’ and instructors’ viewpoints about cheating and other unethical behaviors will be noticed by their students. Thus, the students will arrange their behaviors accordingly. Students tend to observe others. If others are not punished, then they will try to cheat (Iyer and Eastman, 2006; McCabe and Trevino, 1997).

If today cheating and plagiarism are getting worse, one possible reason for this situation is the growing offers of technology. As technology comforts our lives it also facilitates some processes in academic life. In particular, teaching and learning processes are becoming more effective. Against these benefits, unfortunately technology usage has a dark side. To Strom and Strom (2007) with existence of new technologic devices,

more sophisticated applications could be done very easily. These products’ physical conditions (small and portable) make it more difficult to be caught while being used in exams. Today mobile phones make successful image, sound and message transmission. In addition, portable mp3 players and pocket cameras can store high quality images and sounds. Furthermore, students can hide these devices very well from instructors’ eyesight.

Despite the Internet’s high goals to achieve widespread information and knowledge, unfortunately sometimes this high band communication web is being used by dishonest fingers. Philips and Horton (2000) taught that the Internet has developed new markets for opportunists. One of them is a site which is used by paying price to achieve varieties of term papers, essays, projects and theses. Web portals like Google have been used for similar goals. Students enter keywords, getting materials and begin to “copy/paste” process to finish their projects (Granitz and Loewy, 2007, Hannabuss, 2001, Thompson 2006). Uses of the Internet with this purpose cause the emergence of the cyber cheating concept (Campbell et al., 2000).

2. DATA AND METHODOLOGY

During the spring semester of 2007, a total of 162 senior level students enrolled at a public university which provides business education in Turkey responded to the survey. For this study the response rate was 32%. Questionnaires were distributed to the students in classes during regular class time. Students were told that participation was voluntary and assured that their responses were confidential and anonymous. All students present in the classes when the survey was handed out completed the survey. The only students who did not complete the survey were those who were absent that day.

A number of demographic variables were collected for each student. The results of the demographic survey for the students are presented in Table 1. In addition to a number of demographic questions, students were asked to answer a set of questions regarding various aspects of cheating that included generalized inquiries into whether they have cheated, whether they witnessed cheating, whether they have been asked to help someone cheat, whether they have offered cheating, their fear of punishment if caught cheating, their sense of ethics, and the social acceptability of cheating. In addition to a set of questions, students were asked to determine their degree of agreement with thirty two statements that primarily dealt with the ethical behavior in the academic and business world.

Table 1
Demographic characteristics of the sample (N=162)

		Number	Percent
Gender	Male	81	50.0
	Female	81	50.0
Employment status	Full-time	5	3.1
	Part-time	37	22.8
	Not currently employed	120	74.1
Grade point average (GPA)	3.51 – 4.00	13	8.0
	3.01 – 3.50	38	23.5
	2.51 – 3.00	58	35.8
	2.01 – 2.50	49	30.2
	1.51 – 2.00	4	2.5
Technology knowledge level	Upper	35	21.6
	Up	84	51.9
	Intermediate	42	25.9
	Low	1	0.6
Belong to extracurricular clubs	Yes	68	42.0
	No	94	58.0

Academic and business dishonesty were measured using 32 statements reported by Grimes (2004). A five point Likert scale was used ranging from 1, “strongly ethical,” to 5, “strongly unethical.” The scale consists of sixteen paired sets of situational statements and

each pair consists of a statement describing both an academic and a business act. The scale has a good reliability ($\alpha=.93$, 32 items).

3. RESULTS

3.1. Cheating Behaviors

The results of the responses to the questions regarding cheating in academic setting are summarized in Table 2. When asked if they had personally cheated while at university, 59.9% of the students responded in the affirmative. Of the students 80.2% had witnessed someone else cheating on course assignments. Of the students 73.5% reported having been asked to cheat by classmates. Of the students 48.1% had offered to help someone cheat. Of the students 89.5% have a fear of punishment if caught cheating on a course assignment. While 79% of the students believe that cheating is ethically wrong, a surprising 51.2% view cheating to be socially acceptable. These numbers indicate that cheating is a common activity in the university classrooms surveyed.

Table 2
Experiences with cheating

		Number	Percent
Have cheated	Yes	97	59.9
	No	65	40.1
Witnessed cheating	Yes	130	80.2
	No	32	19.8
Asked to cheat	Yes	119	73.5
	No	43	26.5
Offered cheating	Yes	78	48.1
	No	84	51.9
Fear of punishment	Yes	145	89.5
	No	17	10.5
Ethically wrong	Yes	128	79.0
	No	34	21.0
Socially acceptable	Yes	83	51.2
	No	79	48.8

In Table 3, we should see in our sample that men cheat at least once in a life time more than women. More interesting than that result, is that the students at the minimum and maximum grade ranges tend to cheat at minimal level. In other words, cheating frequency follows a curve. At the same time, the cheating ratio decreases while GPAs increase. Table 3 also supports the popular belief that men tend to cheat more than women.

In Table 4, we should see that almost all students have a fear of punishment. By comparing Table 3 and Table 4, we can see that the students who are scared the most still remain in the same GPA range.

Table 3
I cheated at least once in my college life

			Gender		Total
			Male	Female	
Yes	GPA	1.51-2.00	1	0	1
		2.01-2.50	27	6	33
		2.51-3.00	16	21	37
		3.01-3.50	12	10	22
		3.51-4.00	1	3	4
	Total		57	40	97
No	GPA	1.51-2.00	1	2	3
		2.01-2.50	7	9	16
		2.51-3.00	9	12	21
		3.01-3.50	2	14	16
		3.51-4.00	5	4	9
	Total		24	41	65

Table 4
If I get caught while cheating in an exam, I will get scared of punishment

			Gender		Total
			Male	Female	
Yes	GPA	1.51-2.00	1	2	3
		2.01-2.50	31	15	46
		2.51-3.00	22	28	50
		3.01-3.50	13	21	34
		3.51-4.00	5	7	12
	Total		72	73	145
No	GPA	1.51-2.00	1	0	1
		2.01-2.50	3	0	3
		2.51-3.00	3	5	8
		3.01-3.50	1	3	4
		3.51-4.00	1	0	1
	Total		9	8	17

In Table 5, we can see that punishment has no deterrent factor. Almost one third of students say that punishment did not stop them from cheating. In this result, we can say that sanctions are not deterrent enough to prevent students from cheating. However the punishment fit the crime, students would think carefully before displaying unethical behaviors.

Table 6 examines individual's moral principles. One hundred twenty eight students think cheating is an unethical behavior. Thirty four students do not agree with that. This notion does not differ according to gender. As mentioned in the theoretical background, social values and beliefs help shaping the characteristics of an individual's judgment and behavior.

Table 5
Witnessed a student getting caught while cheating in an exam prevents me from cheating

			Gender		Total
			Male	Female	
Yes	GPA	1.51-2.00	1	2	3
		2.01-2.50	24	12	36
		2.51-3.00	14	23	37
		3.01-3.50	11	16	27
		3.51-4.00	5	7	12
	Total		55	60	115
No	GPA	1.51-2.00	1	0	1
		2.01-2.50	10	3	13
		2.51-3.00	11	10	21
		3.01-3.50	3	8	11
		3.51-4.00	1	0	1
	Total		26	21	47

Table 6
Ethically, I believe cheating is wrong

			Gender		Total
			Male	Female	
Yes	GPA	1.51-2.00	1	1	2
		2.01-2.50	25	10	35
		2.51-3.00	20	25	45
		3.01-3.50	14	20	34
		3.51-4.00	5	7	12
	Total		65	63	128
No	GPA	1.51-2.00	1	1	2
		2.01-2.50	9	5	14
		2.51-3.00	5	8	13
		3.01-3.50	0	4	4
		3.51-4.00	1	0	1
	Total		16	18	34

On the contrary in Table 7, all total scores are almost equal. Therefore, we can not say anything specific about this situation. The theoretical argument of this study is that someone who acts dishonestly in their academic life tends to act similarly in their business life.

conclude that students believe in ethical principles and rights. At the 0.05 confidence level, the relationship between academic ethics and business ethics is meaningful. The correlation between these two situations is 0.71. In these circumstances, students who consider

Table 7
Cheating is a part of our culture

			Gender		Total
			Male	Female	
Yes	GPA	1.51-2.00	1	2	3
		2.01-2.50	21	8	29
		2.51-3.00	11	16	27
		3.01-3.50	8	11	19
		3.51-4.00	2	3	5
	Total		43	40	83
No	GPA	1.51-2.00	1	0	1
		2.01-2.50	13	7	20
		2.51-3.00	14	17	31
		3.01-3.50	6	13	19
		3.51-4.00	4	4	8
	Total		38	41	79

Table 8
Employment status / Ethically, I believe cheating is wrong

		Ethically, I believe cheating is wrong		Total
Employment status		Yes	No	
Employed		31	11	42
Not Currently Employed		97	23	120
Total		128	34	162

In Table 8, the number of students who have a part-time job and who cheat equals one third of the students who cheat but who are not currently employed.

According to a paired sample t-test results, the mean regarding the necessity to behave ethically in academic life is 3.80 and in business life it is 4.13. So we can

academic dishonesty tend to consider business ethics in their professional life because of the high correlation rate.

3.2. Comparing Students' Ethical Perceptions toward Academic versus Business Situations

The paired content statements were evaluated to determine if students'

attitudes toward unethical behavior differ between an academic environment and a business setting. Of the 16 pairs of questions, 13 are significantly different at the 0.05 confidence level (see Table 9). Of 13 pairings with significant differences,

students consider ten of the business situations more unethical than their academic counterparts, while three academic situations are considered more unethical than their business counterparts.

Table 9
Academic (A) versus Business (B) situations

Survey Statements	t-test	p-value	Considered more dishonest
(A1) Increasing the margins or type face to make a term paper appear longer.	-7.735	0.000	Business
(B17) Taking longer than the allowed time for lunch and not reporting it.			
(A2) Telling the instructor a false reason for missing a class or exam.	0.836	0.405	No difference
(B18) Telling your employer a false reason for missing work.			
(A3) Doing less work than your share in a group project.	-0.652	0.515	No difference
(B19) Doing less work than your share on a group project at work.			
(A4) Receiving the questions for an exam from an unauthorized source prior to taking it.			
(B20) Receiving information for a closed bid from an unauthorized source prior to the end of the bid.	0.305	0.761	No difference
(A5) Looking at another student's paper during an exam.	-4.738	0.000	Business
(B21) Obtaining a competitor's customer list with the intent of stealing customers.			
(A6) Allowing another student to look at your paper during an exam.			
(B22) Showing a friend who works for a competitor your customer list with private information about your customers.	-13.660	0.000	Business
(A7) Writing a paper for another student.	2.770	0.006	Academic
(B23) Writing a report for co-worker.			
(A8) Asking another student to take an exam using your name.	4.610	0.000	Academic
(B24) Signing someone else name to authorize expenditure.			
(A9) Preparing unauthorized cheat sheets for an exam without using them.	-6.973	0.000	Business
(B25) Filling out a false expense report but not turning it on.			
(A10) Using unauthorized cheat sheets during an exam.	-5.666	0.000	Business
(B26) Filling out a false expense report and turning it.			
(A11) Using sources for a term paper that were not included in the bibliography.	-8.994	0.000	Business
(B27) Falsifying information on a job application.			
(A12) Using direct quotes from other sources, without giving the proper reference.	-8.736	0.000	Business
(B28) Presenting the ideas of a co-worker as your own.			
(A13) Handing in the same paper that you wrote for more than on class.	-6.319	0.000	Business
(B29) Billing two clients for the same research and representing it as different.			
(A14) Purchasing a paper to turn in as your own.			
(B30) Pressuring a colleague to do your work and then taking credit for the work as your own.	-3.476	0.001	Business
(A15) Completing an exam for another student.	13.798	0.000	Academic
(B31) Clocking in for absent co-worker.			
(A16) Selling a paper to another student.	-2.948	0.004	Business
(B32) Selling confidential information about a client.			

3.3. Comparing Different Groups' Perceptions on Dishonesty

Table 10 examines the mean responses and p-values resulting from t-tests for significant differences in means. The males and females have eleven statements of significant disagreement - doing less work than one's share in a group project, obtaining a competitor's customer list with the intent of stealing customers, showing a friend who works for a competitor one's customer list with private information about his customers, writing a paper for another student, writing a report for a co-worker, asking another student to take an exam using one's name, using unauthorized cheat sheets during an exam, presenting the ideas of a co-worker as one's own, billing two clients for the same research and representing it as different, pressuring a colleague to do one's work, and then taking credit for the work as one's own, and completing an exam for another student. In these statements, females think the situation is more unethical than males.

Students who belong to extracurricular clubs and students who do not belong to extracurricular clubs disagree on one statement. Students who do not belong to extracurricular clubs think that it is an unethical activity to increase the margins or typeface to make a term paper appear longer with a mean of 3.49. Students who are employed and students who are not currently employed disagree on receiving the questions for an exam from an unauthorized source prior to taking it, letting another student look at one's paper during an exam, and the use of unauthorized cheat sheets during an exam. In these statements, students who are not currently employed think the situation is more unethical than students who are employed. Students who have cheated and students who have not cheated disagree on six statements. Students who have not cheated consider looking at another student's paper during an exam, allowing another student to look at one's paper during an exam, signing someone else

name to authorize expenditure, preparing unauthorized cheat sheets for an exam without using them, using unauthorized cheat sheets during an exam, and filling out a false expense report, and turning in it to be more unethical than students who have cheated.

Students who have fear of punishment if caught and students who have no fear of punishment disagree on two statements. Students who have no fear of punishment if caught consider doing less work than one's share on a group project at work, and filling out a false expense report but not turning it in to be unethical activities with a mean of respectively 4.65 and 4.76. Students who think that cheating is socially acceptable and students who think that cheating is not socially acceptable have eight statements of significant disagreement - telling the instructor a false reason for missing a class or exam, receiving the questions for an exam from an unauthorized source prior to taking it, receiving information for a closed bid from an unauthorized source prior to the end of the bid, looking at another student's paper during an exam, obtaining a competitor's customer list with the intent of stealing customers, allowing another student to look at your paper during an exam, using sources for a term paper that were not included in the bibliography, and clocking in for an absent co-worker. In these statements, students who think that cheating is not socially acceptable consider the situation more unethical than students who think that cheating is socially acceptable.

Table 10
Students' perceptions of Academic and Business dishonesty

Survey Statements	Male vs. Female			Belonging to extracurricular clubs vs. Not belonging to extracurricular clubs			Employed vs. Not currently Employed		
	Mean	Mean	p-value	Mean	Mean	p-value	Mean	Mean	p-value
(A1) Increasing the margins or type face to make a term paper appear longer.	3.32	3.33	0.945	3.11	3.49	0.035*	3.31	3.33	0.908
(B17) Taking longer than the allowed time for lunch and not reporting it.	4.15	4.13	0.852	4.25	4.05	0.136	4.33	4.05	0.430
(A2) Telling the instructor a false reason for missing a class or exam.	3.85	3.84	0.939	3.79	3.89	0.533	3.81	3.86	0.791
(B18) Telling your employer a false reason for missing work.	3.88	3.68	0.243	3.85	3.72	0.462	3.95	3.72	0.186
(A3) Doing less work than your share in a group project.	4.01	4.36	0.025*	4.06	4.28	0.171	4.31	4.14	0.344
(B19) Doing less work than your share on a group project at work.	4.19	4.28	0.443	4.24	4.23	0.971	4.41	4.18	0.106
(A4) Receiving the questions for an exam from an unauthorized source prior to taking it.	4.01	4.25	0.217	4.16	4.11	0.766	3.71	4.28	0.009*
(B20) Receiving information for a closed bid from an unauthorized source prior to the end of the bid.	3.95	4.25	0.085	4.10	4.09	0.912	4.26	4.04	0.262
(A5) Looking at another student's paper during an exam.	3.05	3.20	0.423	3.15	3.10	0.773	3.02	3.16	0.521
(B21) Obtaining a competitor's customer list with the intent of stealing customers.	3.43	3.82	0.039*	3.63	3.61	0.914	3.79	3.57	0.304
(A6) Allowing another student to look at your paper during an exam.	2.86	3.00	0.426	2.84	2.99	0.363	2.64	3.03	0.044*
(B22) Showing a friend who works for a competitor your customer list with private information about your customers.	4.17	4.52	0.019*	4.39	4.31	0.599	4.29	4.37	0.633
(A7) Writing a paper for another student.	3.67	4.04	0.046*	3.70	3.95	0.195	3.60	3.94	0.102
(B23) Writing a report for co-worker.	3.38	3.85	0.005*	3.72	3.53	0.278	3.45	3.68	0.247
(A8) Asking another student to take an exam using your name.	4.44	4.79	0.016*	4.58	4.63	0.704	4.52	4.65	0.446
(B24) Signing someone else name to authorize expenditure.	4.10	4.38	0.057	4.31	4.18	0.385	4.23	4.24	0.983
(A9) Preparing unauthorized cheat sheets for an exam without using them.	3.46	3.59	0.495	3.43	3.59	0.453	3.29	3.61	0.155
(B25) Filling out a false expense report but not turning it on.	4.17	4.46	0.053	4.42	4.23	0.219	4.36	4.30	0.735
(A10) Using unauthorized cheat sheets during an exam.	3.67	4.20	0.004*	3.87	3.97	0.587	3.50	4.08	0.005*
(B26) Filling out a false expense report and turning it.	4.40	4.54	0.300	4.60	4.37	0.117	4.62	4.42	0.190
(A11) Using sources for a term paper that were not included in the bibliography.	3.14	3.16	0.898	3.25	3.06	0.333	3.29	3.10	0.398
(B27) Falsifying information on a job application.	4.00	4.23	0.141	4.18	4.06	0.472	4.12	4.12	0.989
(A12) Using direct quotes from other sources, without giving the proper reference.	3.26	3.47	0.258	3.36	3.36	0.985	3.36	3.37	0.964
(B28) Presenting the ideas of a co-worker as your own.	4.00	4.53	0.000*	4.31	4.22	0.535	4.26	4.27	0.977
(A13) Handing in the same paper that you wrote for more than on class.	3.46	3.67	0.289	3.61	3.52	0.654	3.55	3.57	0.933
(B29) Billing two clients for the same research and representing it as different.	4.03	4.37	0.025*	4.33	4.11	0.143	4.31	4.17	0.402
(A14) Purchasing a paper to turn in as your own.	4.09	4.40	0.055	4.37	4.13	0.149	4.21	4.25	0.847
(B30) Pressuring a colleague to do your work and then taking credit for the work as your own.	4.36	4.64	0.025*	4.49	4.50	0.954	4.67	4.45	0.089
(A15) Completing an exam for another student.	4.59	4.89	0.010*	4.76	4.72	0.750	4.74	4.26	0.978
(B31) Clocking in for absent co-worker.	3.54	3.57	0.886	3.54	3.56	0.885	3.43	3.60	0.380
(A16) Selling a paper to another student.	4.25	4.37	0.442	4.36	4.27	0.573	4.74	4.74	0.731
(B32) Selling confidential information about a client.	4.42	4.67	0.081	4.48	4.58	0.457	4.50	4.56	0.719

Table 10: Continued

Survey Statements	Have cheated vs. Have not cheated			Fear of punishment vs. No fear of punishment			Socially acceptable vs. Not socially acceptable		
	Mean	Mean	p-value	Mean	Mean	p-value	Mean	Mean	p-value
(A1) Increasing the margins or type face to make a term paper appear longer.	3.32	3.34	0.896	3.32	3.35	0.928	3.32	3.33	0.965
(B17) Taking longer than the allowed time for lunch and not reporting it.	4.24	3.98	0.055	4.13	4.24	0.579	4.21	4.06	0.288
(A2) Telling the instructor a false reason for missing a class or exam.	3.77	3.97	0.223	3.88	3.65	0.388	3.55	4.17	0.000*
(B18) Telling your employer a false reason for missing work.	3.89	3.61	0.106	3.76	3.88	0.670	3.76	3.80	0.834
(A3) Doing less work than your share in a group project.	4.13	4.27	0.406	4.21	4.00	0.413	4.06	4.32	0.095
(B19) Doing less work than your share on a group project at work.	4.23	4.25	0.857	4.19	4.65	0.002*	4.27	4.21	0.643
(A4) Receiving the questions for an exam from an unauthorized source prior to taking it.	4.00	4.33	0.075	4.13	4.12	0.963	3.89	4.38	0.009*
(B20) Receiving information for a closed bid from an unauthorized source prior to the end of the bid.	4.08	4.11	0.874	4.08	4.18	0.727	3.92	4.28	0.032*
(A5) Looking at another student's paper during an exam.	2.86	3.52	0.000*	3.08	3.47	0.192	2.71	3.55	0.000*
(B21) Obtaining a competitor's customer list with the intent of stealing customers.	3.62	3.61	0.962	3.63	3.53	0.754	3.39	3.86	0.010*
(A6) Allowing another student to look at your paper during an exam.	2.77	3.16	0.027*	2.93	2.88	0.863	2.66	3.20	0.001*
(B22) Showing a friend who works for a competitor your customer list with private information about your customers.	4.33	4.36	0.839	4.32	4.53	0.387	4.37	4.31	0.659
(A7) Writing a paper for another student.	3.84	3.86	0.899	3.88	3.59	0.345	3.82	3.87	0.779
(B23) Writing a report for co-worker.	3.66	3.53	0.443	3.62	3.53	0.737	3.53	3.69	0.336
(A8) Asking another student to take an exam using your name.	4.54	4.73	0.140	4.61	4.65	0.880	4.57	4.67	0.492
(B24) Signing someone else name to authorize expenditure.	4.10	4.44	0.018*	4.23	4.30	0.791	4.16	4.32	0.275
(A9) Preparing unauthorized cheat sheets for an exam without using them.	3.22	3.98	0.000*	3.49	3.77	0.404	3.35	3.71	0.075
(B25) Filling out a false expense report but not turning it on.	4.21	4.47	0.059	4.31	4.35	0.844	4.34	4.28	0.709
(A10) Using unauthorized cheat sheets during an exam.	3.55	4.50	0.000*	3.94	3.82	0.707	3.83	4.03	0.296
(B26) Filling out a false expense report and turning it.	4.33	4.67	0.009*	4.43	4.76	0.016*	4.47	4.46	0.954
(A11) Using sources for a term paper that were not included in the bibliography.	3.14	3.14	0.985	3.15	3.06	0.766	2.93	3.37	0.021*
(B27) Falsifying information on a job application.	4.05	4.20	0.335	4.10	4.24	0.563	4.02	4.03	0.255
(A12) Using direct quotes from other sources, without giving the proper reference.	3.28	3.48	0.261	3.35	3.41	0.850	3.19	3.54	0.062
(B28) Presenting the ideas of a co-worker as your own.	4.22	4.33	0.424	4.23	4.53	0.090	4.23	4.30	0.645
(A13) Handing in the same paper that you wrote for more than on class.	3.59	3.52	0.724	3.54	3.71	0.613	3.39	3.74	0.070
(B29) Billing two clients for the same research and representing it as different.	4.28	4.08	0.191	4.21	4.12	0.710	4.19	4.21	0.934
(A14) Purchasing a paper to turn in as your own.	4.19	4.31	0.432	4.23	4.24	0.998	4.17	4.31	0.390
(B30) Pressuring a colleague to do your work and then taking credit for the work as your own.	4.44	4.58	0.277	4.48	4.65	0.312	4.45	4.55	0.409
(A15) Completing an exam for another student.	4.70	4.80	0.386	4.76	4.59	0.374	4.71	4.77	0.617
(B31) Clocking in for absent co-worker.	3.55	3.56	0.923	3.57	3.41	0.604	3.36	3.76	0.020*
(A16) Selling a paper to another student.	4.25	4.39	0.369	4.28	4.53	0.1090	4.20	4.41	0.201
(B32) Selling confidential information about a client.	4.53	4.56	0.796	4.54	4.59	0.754	4.43	4.65	0.120

Student responses on a 5-point Likert scale running from 1, "strongly ethical," to 5, "strongly unethical"

* Statistically significant at the 0.05 level

Table 10 examines the significant differences between independent variables groupings (male vs. female, belonging to extracurricular clubs vs. not belonging to extracurricular clubs, employed vs. not currently employed, have cheated vs. have not cheated, fear of punishment vs. no fear of punishment, and socially acceptable vs. not socially acceptable). We further examined whether there is evidence of a divide in the manner the groups assess each statement, with one group considering it to be unethical while the other group does not. Of three items that are significantly different between students who are employed and students who are not currently employed, only one, A6 is split in this manner (2.64 vs. 3.03). Thus, students who are not currently employed consider it unethical to allow another student to look at one's paper during an exam while students who are employed consider it ethical. Two statements which are significantly different between students who have cheated and students who have not cheated show this type of split. Students who have not cheated believe that looking at another student's paper during an exam and allowing another student to look at one's paper during an exam are unethical whereas students who have cheated do not. Likewise, students who think that cheating is socially acceptable and students who think that cheating is not socially acceptable differ significantly on these two statements along with one additional statement, using sources for a term paper that were not included in the bibliography so students who think that cheating is socially acceptable are considering them to be unethical. However, the statements showing a significant difference between males and females, students who belong to extracurricular clubs and students who do not belong to extracurricular clubs, students who have a fear of punishment

and students who have no fear of punishment do not show this type of split.

SUMMARY AND CONCLUSIONS

This study provides information about senior level students' attitudes toward dishonesty. Significant percentages of students reported frequent incidences of cheating detection on course assignments and fearing the punishment of being caught. Furthermore, most students reported having been asked to cheat by classmates. Although substantial numbers of students believed that academic cheating is ethically wrong, nearly half of the students indicated that academic cheating is socially acceptable. Socially acceptable unethical behaviors are directly connected with the community's tolerance. In other words, corporate culture allows these types of actions. Another important result of this study is that a significant majority of the participants believe that fear of punishment does not keep them back from re-cheating. Almost half of the students reported offering to help someone cheat. On the other hand, more than half of the students indicated that they personally cheated.

Results of cross tables indicate one important thing. Students who recognize unethical behaviors yet engage in these behaviors are in range of 2.00-3.50 grades. Students in the minimum grade range (1.51-2.00) and the maximum grade range (3.51-4.00) are not willing to think about unethical behaviors and their results. One possible reason of this result may be that minimum grade range students are hopeless about their academic success, and students in the maximum grade range tend to show responsibility for their future, and they know the importance of having an ethical life style in the long term.

Of the 13 pairs of statements with significant differences, students consider

ten of the business situations more unethical than their academic counterparts. Generally, students consider business situations more unethical than their academic counterparts. The result shows that students think ethical behavior in the business world is more important than in the academic world. With 192 statements (32 statements controlled for 6 independent variables groupings); only 31 statements had significant differences. Although 31 statements had significant differences between independent variables groupings, only 6 statements distinguish the 3 independent variables groupings. The results suggest that most students have similar attitudes in basic matters of honesty and dishonesty.

The major survey limitation of this study is using students from only one university to extrapolate generalities about all undergraduate students, at least at the senior level. The further limitation of the study is that it did not explore the actual cheating behavior of students, relying on attitudes instead. On the other hand, this study makes a significant contribution to the literature by examining senior level students' attitudes toward dishonesty in both academic and business situations. Senior level students' beliefs regarding the need for ethical behavior in a business setting and actions in an academic setting are so important as today's students are tomorrow's business people.

REFERENCES

- Antion, D. L. and Michael, W. B. (1983). "Short-Term Predictive Validity of Demographic, Affective, Personal, and Cognitive Variables in Relation to Two Criterion Measures of Cheating Behaviors," *Educational and Psychological Measurement*, 43: 467-483.
- Arlow, P. (1991). "Personal Characteristics in College Students' Evaluation of Business Ethics and Corporate Social Responsibility," *Journal of Business Ethics*, 10: 63-69.
- Baird, J. S. Jr. (1980), "Current Trends in College Cheating," *Psychology in the Schools*, 17: 515-522.
- Beltramini, R. F., Peterson, R. A. and Kozmetsky, G. (1984). "Concerns of College Students Regarding Business Ethics," *Journal of Business Ethics*, 3: 195-200.
- Bowers, W. J.: 1964. *Student Dishonesty and Its Control in College*. New York: Bureau of Applied Social Research, Columbia University.
- Bronzaft, A. L., Stuart, I. R. and Blum, B. (1973). "Test Anxiety and Cheating on College Examination," *Psychological Reports*, 32: 149-150.
- Brown, B. S. and Choong, P. (2005). "A Investigation of Academic Dishonesty among Business Students at Public and Private Unites States Universities," *International Journal Management*, 22: 201-212
- Bruin, G. P. and Rudnick, H. (2007). "Examining the Cheats: The Role of Conscientiousness and Excitement Seeking in Academic Dishonesty," *South African Journal of Psychology*, 37: 153-156.
- Buckley, M. R., Wiese, D. S. and Harvey, M.G. (1998). "An Investigation into the Dimensions of Unethical Behavior," *Journal of Education for Business*, 73: 284-290.
- Bunn, D. N., Caudill, S. B and Gropper, D. M. (1992). "Crime in the Classroom: An Economic Analysis of Undergraduate Student Cheating Behavior," *Journal of Economic Education*, 23: 197-207.
- Burns, S. R., Davis, S. F., Hoshino, J. and Miller, R. L. (1998). "Academic Dishonesty: A Delineation of Cross-Cultural Patterns," *College Student Journal*, 32: 590-596.

- Bushway, A. and Nash, W. R. (1977). "School Cheating Behavior," *Review of Educational Research*, 47: 623-632.
- Campbell, C. R., Swift, C. O. and Denton, L. (2000). "Cheating Goes Hi-Tech: Online Term Paper Mills," *Journal of Management Education*, 24: 727-732.
- Caruana A., Ramaseshan, B. and Ewing, M. T. (2000). "The Effect of Anomie on Academic Dishonesty Among University Students," *The International Journal of Educational Management*, 14: 24-25.
- Chapman, K. J., Davis, R., Toy, D. and Wright, L. (2004). "Academic Integrity in the Business School Environment: I'll Get by with a Little Help from My Friends," *Journal of Marketing Education*, 26: 236-239.
- Cochran J. K., Wood, P. B., Sellers, C. S., Wilkerson, W. and Chamlin, M. B. (1998). "Academic Dishonesty and Low Self-Control: An Empirical Test of a General Theory of Crime," *Deviant Behavior: An Interdisciplinary Journal*, 19: 227-255.
- Davis, S. F., Grover, C. A., Becker, A. H. and McGregor, L. N. (1992). "Academic Dishonesty: Prevalence, Determinants, Techniques, and Punishments," *Teaching of Psychology*, 19: 16-20.
- Fakouri, M. E. (1972). "Achievement Motivation and Cheating," *Psychological Reports*, 31: 629-630.
- Graham, M. A., Monday, J., O'Brien, K. and Steffen, S. (1994). "Cheating at Small Colleges: An Examination of Student and Faculty Attitudes and Behaviors," *Journal of College Student Development*, 35: 255-260.
- Granitz, N. and Loewy, D. (2007). "Applying Ethical Theories: Interpreting and Responding to Student Plagiarism," *Journal of Business Ethics*, 72: 293-298.
- Grimes, P. W. (2004). "Dishonesty in Academics and Business: A Cross-Cultural Evaluation of Student Attitudes," *Journal of Business Ethics*, 49: 273-290.
- Haines, V. J., Diekhoff, G. M., LaBeff, E. E. and Clark, R. E. (1986). "College Cheating: Immaturity, Lack of Commitment, and the Neutralizing Attitude," *Research in Higher Education*, 25: 342-354.
- Hannabuss, S. (2001). "Contested Texts: Issues of Plagiarism," *Library Management*, 22: 311-313.
- Hetherington, E. M. and Feldman, S. E. (1964). "College Cheating as A function of Subject and Situational Variables" *Journal of Educational Psychology*, 5: 212-218.
- Houston, J. P. (1986). "Classroom Answer Copying: Roles of Acquaintanship and Free Versus Assigned Seating," *Journal of Educational Psychology*, 78: 230-232.
- Iyer R. and Eastman, J. K. (2006). "Academic Dishonesty: Are Business Students Different From Other College Students," *Journal of Education for Business*, 82: 101-110.
- Jacobson, L. I., Berger, S. E. and Millham, J. (1970). "Individual Differences in Cheating During a Temptation Period When Confronting Failure," *Journal of Personality and Social Psychology*, 15: 48-56.
- Jendrek, M. P. (1992). "Students' Reactions to Academic Dishonesty," *Journal of College Student Development*, 33: 260-273.
- Jensen, L. A., Arnett, J. J., Feldman, S. S. and Cauffman, E. (2002). "It's Wrong, But Everybody Does It: Academic Dishonesty among high School and College Students," *Contemporary Educational Psychology*, 27: 209-228.

- Karabenick, S. A. and Srull, T. K. (1978). "Effects of Personality and Situational Variation in Locus of Control on Cheating: Determinants of the Congruence Effect," *Journal of Personality*, 46: 72-95.
- Karassavidou, E. and Glaveli, N. (2006). "Towards The Ethical or The Unethical Side: An Explorative Research of Greek Business Students' Attitudes," *International Journal of Educational Management*, 20: 349-352
- Kelly, J. A. and Worrell, L. (1978). "Personality Characteristics, parent Behavior, and Sex of the Subject in Relation to Cheating," *Journal of Research in Personality*, 12: 179-188.
- Lambert K. D., Ellen, N. and Taylor, L. (2003). "Cheating-What is It and Why Do It: A Study in New Zealand Tertiary Institutions of the Perceptions and Justifications for Academic Dishonesty," *Journal of American Academy of Business*, 3: 98-103.
- Leming, J. S. (1980). "Cheating Behavior, Subject Variables, and Components of the Internal External Scale Under High and Low Risk Conditions," *Journal of Educational Research*, 74: 83-87.
- Levy, E.S. and Rakovski, C. C. (2006). "Academic Dishonesty: A Zero Tolerance Professor and Student Registration Choices," *Research in Higher Education*, 47: 735-740.
- McCabe, D. L. and Trevino, L. K. (1997). "Individual and Contextual Influences on Academic Dishonesty: A Multicampus Investigation," *Research in Higher Education*, 39: 379-396.
- McCabe, D. L., Trevino, L. K. and Butterfield, K. D. (2001) "Dishonesty in Academic Environments", *The Journal of Higher Education*, 72: 29-43
- McCabe, D. L., Trevino, L. K. and Butterfield, K. D. (2002) "Honor Codes and Other Contextual Influences on Academic Integrity: A Replication and Extension to Modified Honor Code Settings," *Research in Higher Education*, 43: 357-367.
- Michaels, J. W. and Miethe, T. D. (1989). "Applying Theories of Deviance to academic Cheating," *Social Science Quarterly*, 70: 870-885.
- Miesing, P. and Preble, J. (1985) "A Comparison of Five Business Philosophies," *Journal of Business Ethics*, 4: 465-476.
- Park, C. (2003). "In Other (People's) Words: plagiarism by University Students-Literature and Lessons," *Assessment and Evaluation in Higher Education*, 28: 471-488.
- Peterson, R., Beltramini, R. and Kozmetsky, G. (1991). "Concerns of College Students Regarding Business Ethics: A Replication," *Journal of Business Ethics*, 10: 733-738.
- Phillips, M. R. and Horton, V. (2000). "Cybercheating: Has Morality Evaporated in Business Education?," *The International Journal of Educational Management*, 14: 150-155
- Roth, N. L. and McCabe, D. L. (1995). "Communication Strategies for Addressing Academic Dishonesty," *Journal of College Student Development*, 36: 531-541.
- Ryesky, K. H. (2007). "Part Time Soldiers: Deploying Adjunct Faculty in The War Against Student Plagiarism," *B.Y.U. Education and Law Journal*, 1: 119-123.
- Sims R., Cheng, H. and Teegen, H. (1996). "Toward a Profile of Student Software Pirates", *Journal of Business Ethics*, 15: 839-849.
- Singhal, A. C.: 1982, 'Factors in Student Dishonesty', *Psychological Reports* 51, 775-780.

- Smyth, M. L. and Davis, J. R. (2004). "Perceptions of Dishonesty among Two-Year College Students: Academic Versus Business Situations," *Journal of Business Ethics*, 51: 63-73.
- Straw, D. (2002). "The Plagiarism of Generation "why not?,"" *Community College Week*, 14: 4-7.
- Strom, P.S. and Strom, R. D. (2007). "Curbing Cheating, Raising Integrity," *The Educational Forum*, 71: 42-46.
- Szabo, A. and Underwood, J. (2004). "Cybercheats: Is Information and Communication Technology Fuelling Academic Dishonesty," *Active Learning in Higher Education*, 5: 181.
- Tang, S. and Zuo, J. (1997). "Profile of College Examination Cheaters," *College Student Journal*, 31: 340-347.
- Thompson, C. C. (2006). "Unintended Lessons: Plagiarism and the University," *Teachers College Record*, 108: 2442-2444.
- Whitley, E. A. (1998). "Factors Associated with Cheating among College Students: A Review," *Research in Higher Education*, 39: 235-274.
- Zastrow, C. (1970). "Cheating Among College Graduate Students," *Journal of Educational Research*, 64: 157-160.