

A CORRELATIONAL STUDY EXPLORING THE RELATIONSHIP BETWEEN THE
TEACHING OF ETHICS IN BUSINESS SCHOOLS AND THE ETHICAL BEHAVIOR OF
COLLEGE STUDENTS IN THOSE SCHOOLS

by

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DEDICATION

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ABSTRACT

The purpose of this quantitative, correlational study was to discover how colleges and universities impact the moral development of their undergraduate school of business students through the method by which they teach ethics in their curricula. To address the stated problem of understanding the impact of ethics and its effect on the moral development of students, the research question that drove this study involved discovering if there was a relationship between the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams and/or assignments) and the way ethics content was delivered. In answering the research question, five hypotheses were tested that included: Students who have received instruction in stand-alone ethics courses are less likely to display cheating behavior; a student's age, year in school and gender will each predict cheating propensity; students that exhibit a deep form of learning will be less likely to make unethical decisions in their college careers; and students that exhibit a strategic or surface form of learning will be more likely to make unethical decisions in their college careers. Two scales were used, one that measured the three forms of learning and one that measured cheating propensity. The methodology involved convenience sampling of the students from the Midwestern school that agreed to participate in the study. The survey was fully completed by 206 participants who met the criteria for this study. The results of this research revealed that there was a significant relationship between how ethics courses were delivered to students and their propensity to cheat. Furthermore, age and year in school were valid predictors of cheating behavior, but gender was not. Lastly, the students learning method was not a significant predictor of cheating behavior.

Keywords: cheating propensity, ethics, learning forms, undergraduate business students

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CHAPTER I

INTRODUCTION

Over the last twenty-five years, several high-profile scandals have cost public, private, and government agencies billions of dollars. According to Baker (2017), as the telecommunications company WorldCom began to experience rapid revenue declines, then current CFO Scott Sullivan used loyalty and compassion to convince the staff to continue perpetuating fraud, even though they knew the conduct was unethical. Edwards and Gallagher (2018) discussed the Volkswagen scandal that manipulated the software in cars to register higher miles per gallon with lower emissions than what was actually occurring. The lack of ethical judgement resulted in a \$4.3 billion fine. Edwards and Gallagher also discussed the Madoff Ponzi scheme that was discovered in 2008, an estimated \$50 billion fraud that cost ordinary people their entire retirement portfolios. According to Soltani (2014), the American people have lost confidence in business. How to properly respond to ethical dilemmas and how they could have been prevented or minimized in the future is a topic of importance for both for-profit business and non-profit organizations. Unless something is done, Soltani and Welsh, Ordonez, Snyder, and Christian (2015) believed billions more of public, private, and government dollars may be lost to additional scandals.

Cox, Friedman, and Edwards (2009) used the Enron scandal of 2001, at the time the largest corporate fraud in American history, to engage students in a learning exercise of the positive and negative effects of business ethics in organizations. Park and Elsass (2017), in

quoting Soltes (2016), believed there were three challenges for management educators regarding teaching ethics. The challenges included: (a) integrating ethical decision making with core classes, (b) cultivating humility rather than confidence in moral decision making, and (c) engaging with students after graduation through alumni programs to reinforce the ethical principles taught during their years at school.

Since this study was a recurring discussion about ethics, a definition is warranted.

“Ethics is a standard of moral behavior accepted by society as right vs. wrong and going further than just legal versus illegal” (Nickels, McHugh, & McHugh, 2013, p. 91-93). According to studies by Rehman (2017) and Jonson, McGuire, and O’Neill (2015), ethics is also divided into several branches of moral systems that have origins in philosophy. The studies by Rehman and Jonson et al. (2015) discussed three areas of ethics. Moral philosophy explores what is right and wrong, which also lets people know how to live their lives. Included in this branch is the deontological position which states if it is morally right once, it is morally correct every time (Jonson et al., 2015). In other words, truth is always the truth, there is no gray area (Jonson et al., 2015). Therefore, according to Jonson et al., if a would-be murderer knocked on your door seeking to kill an innocent person hidden in your house, you must say they are inside. The second branch, the consequentialism or utilitarian position, involves choosing the position that will result in the best or least negative outcome for the greatest number of people. This is the branch of ethics that formulates public policy (Jonson et al., 2015). The last position, according to Jonson et al., is the relativism position and involves choosing from the ethical standpoint of the culture to which the person belongs. This discussion was included as it highlights the difficulty in teaching ethics to students who may have a preconceived idea of a moral philosophy prior to taking their first college ethics course. Jonson, McGuire, and Cooper (2016), assumed

that business ethics can be taught only when the students have moved to the third ethical stage of the Colby, Kohlberg, Gibbs, and Lieberman (1983) Moral Judgement Development Scale. According to Colby et al. (1983), the third ethical stage is the principled level, but most adults never advance beyond the second or conventional level. Therefore, Johnson et al. (2016) identified this as a potential challenge to teaching business ethics.

Statement of the Problem

According to Floyd, Xu, Atkins, and Caldwell (2013), less than one third of the business schools in the United States have taught a stand-alone business ethics class to their undergraduate students. Floyd et al. (2013) stated that most colleges and universities have preferred to incorporate ethics training into their existing business curricula. The conclusions of the Floyd et al. research showed the need for both additional and stand-alone ethics training in business schools to improve ethical decision making in the workplace. The problem, according to Floyd et al., is due to the ethical challenges that had arisen from the educational gap in ethics training at the undergraduate level of American business schools.

Therefore, the purpose of this study was to discover how colleges and universities impact the moral development of their undergraduate school of business students through the method by which they teach ethics in their curricula. This research attempted to understand if the way ethics instruction was delivered to undergraduate business students impacted their ethical decision-making in the workplace.

Background

The research by Baker (2017), Edwards and Gallagher (2018), Soltani (2014), and Welsh et al. (2015) reflected that business scandals were due to an inappropriate choice; however unintentional at the time, which ballooned out of control. In the study by Welsh et al., their

research included the following quote by Bernie Madoff, “Well, you know what happens is, it starts out with you taking a little bit, maybe a few hundred, a few thousand. You get comfortable with that, and before you know it, it snowballs into something big” (p. 114). Upon discovering the fraud at WorldCom, Baker (2017) stated the CFO convinced the employees to continue to perpetuate it. What started as a small accounting mistake, according to Cox et al. (2009), ballooned into one of the biggest accounting scandals in the United States and effectively rewrote the laws. According to Basile, Handy, and Fret (2015), the Sarbanes-Oxley Act of 2002 was enacted into law by the United States Congress to prevent the types of fraudulent accounting scandals that had already cost American public, private, and government agencies billions of dollars. The research by Soltani (2014) stated the costs of making an unethical decision when faced with a moral dilemma had never been higher. Additionally, Blewitt, Blewitt, and Ryan (2018) blamed the many corporate scandals on a lack of business ethics. Research by Floyd et al. (2013) had begun to place indirect blame for ethical transgressions on institutions of higher learning.

According to Ballantine, Guo, and Larres (2018), undergraduate students who have a higher propensity to compromise their ethical decision-making while doing assignments and taking tests, will also do the same in the workplace. The research focused on reducing unethical business managers and leaders by concentrating on their ethical behaviors while they were still college students. Ballantine et al. (2018), tested the theory that if the business student’s approach to learning was limited to memorizing the material for test taking purposes only, they were more likely to cheat in school and be unethical in the workplace. The correlation between memorization strictly for test taking and cheating was not present in the students that preferred to understand the material (Ballantine et al., 2018).

When compared to an earlier article about cheating behavior in the workplace by Trevino (1986), the end results have not changed. According to Trevino, if a student was able to justify compromising his or her ethics in college, there is a higher likelihood he or she will do the same in the workplace. Trevino believed ethics in the workplace had gone beyond right and wrong. Two-thirds of first-line and middle managers had witnessed their managers or executive team members compromising their ethical standards for the good of the company or to advance themselves (Trevino, 1986). Therefore, Trevino stated there was a greater likelihood the subordinates would have at least compromised their ethical standards to move up in the organization. Trevino believed where the person was in his or her cognitive moral development stage based on the Kohlberg (1969) model predicted the likelihood of an ethical transgression. The primary scale used for the research conducted by Trevino was developed by Kohlberg, revised by Colby et al. (1983), and was called the Cognitive Moral Development Scale. The scale was originally developed and tested to be used as a measure of stages of cognitive moral development. Trevino later modified the scale to predict cheating behavior in the workplace based upon where the person was in his or her development, according to the Colby et al. scale.

Since the purpose of this study was to discover how colleges and universities impact the moral development of their undergraduate school of business students, it was important to discuss the three primary business accreditation bodies for institutions of higher learning. They are: (a) The Association to Advance Collegiate Schools of Business (AACSB), (b) The Accreditation Council for Business Schools and Programs (ACBSP), and (c) The International Accreditation Council for Business Education (IACBE). Regarding ethics curricula, the AACSB wields the most power since the top business schools hold this accreditation (Floyd et al., 2013). According to Floyd et al. (2013) and Rutherford, Parks, Cavazos, and White (2012), any

recommendations that address the most effective ways to teach ethics need to be initially shared with the AACSB. The studies by Floyd et al. (2013), Jonson et al. (2015), McDonald (2015), Onorato and Walsh (2016), and Rutherford et al. (2012) highlighted the significance of impacting the ethics curricula in undergraduate schools of business. The studies acknowledged the importance of the AACSB at setting policy as it relates to the ethics curricula of their member institutions. According to Rutherford et al., prior to 1991, to be a member of the AACSB, schools were required to have one stand-alone ethics class. After that date, Rutherford et al. stated that standards changed to an approach that focused on letting the schools decide what was best for their needs, stand-alone ethics or integrating ethics within the other business courses. Because of the wave of corporate scandals in 2001 and 2002, Rutherford et al. stated the AACSB voted to retain the relaxed standards in 2003, surprising many faculty and business leaders that had petitioned for a return to at least one stand-alone ethics course. In 2011, Rutherford et al. found only one quarter of the AACSB member schools in the U.S. still offered a stand-alone business ethics class. Therefore, according to Rutherford et al., 75% of the AACSB member schools had their ethics curricula integrated within their core business courses.

Research Question and Hypotheses

In order to address the stated problem of understanding the impact of ethics in undergraduate curriculum and its effect on the moral development of students, the following research question drove the study: Is there a relationship between the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams and/or assignments) and the way ethics content was delivered to the students? This also led to the following hypotheses:

H₁: Students who have received instruction in stand-alone ethics courses are less likely to display cheating behavior in their college careers compared to students who have not received instruction in stand-alone ethics.

H₂: A student's age, year in school, and gender will each predict cheating propensity, with older students, upper-level students and women displaying less cheating behavior than younger students, lower-level students and men.

H₃: The more students exhibit a deep form of learning, which involves the motivation and desire to understand the subject, the less likely they will be to make unethical decisions in their college careers.

H₄: The more students exhibit a strategic form of learning, which is competitive and used to outperform other students, the more likely they will be to make unethical decisions in their college careers.

H₅: The more students exhibit a surface form of learning, which involves memorizing the material, the more likely they will be to make unethical decisions in their college careers.

Significance of the Study

The significance of this study was to benefit colleges and universities by demonstrating the need to reintroduce at least one stand-alone ethics course into their business curricula. Floyd et al. (2013) found that this will result in students and graduates making better ethical decisions in the workplace. Additionally, research by Blewitt et al. (2018) placed the lack of workplace ethics on an ethical training gap from institutions of higher learning. In effect, the study was trying to discover a relationship between the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams and/or assignments) and the way ethics content was delivered to the students (Blewitt et al., 2018). Ethics content could be delivered to

students as integrated within other core business courses, stand-alone focused on ethics content only separate from core business courses, or as a combination of both (Blewitt et al., 2018).

Rutherford et al. (2012) described combining ethics with core subjects as “integrate discussions of ethical issues into several different courses” (p. 176).

According to Ballantine et al. (2018), students that cheat in college have a much higher likelihood of cheating in the workplace. However, cheating does not start out as something big. It is usually a small occurrence that gradually got bigger (Welsh et al., 2015). According to Welsh et al. (2015), unethical behaviors in school and work are a form of a slippery slope. The results of the study “suggest that small indiscretions may snowball into major violations if left unchecked” (Welsh et al., 2015, p. 125).

What is the most effective way to teach ethics to undergraduate students? Ballantine et al. (2018) discussed the way business schools delivered ethics curricula to the students was a determining factor in future ethical behavior. There are different schools of thought on this subject that included: (a) integrating ethics into the existing core business courses, (b) teaching ethics as a stand-alone subject separate from the existing core business courses, or (c) using a combination of both. According to several different authors that include Baker (2017), Comer and Schwartz (2017), Drumwright, Prentice, and Biasucci (2015), Edwards and Gallagher (2018), Floyd et al. (2013), McDonald (2015), Riemenschneider, Manley, and Leonard (2016), and Rutherford et al. (2012), stand-alone ethics classes are far more effective in helping students recognize moral dilemmas and how they should be handled according to their values than the current teaching methods that integrate ethics into the core courses. As stated earlier, there are three accreditation bodies for public and private schools of business. The Association to Advance Collegiate Schools of Business (AACSB) is the one that most of the business schools

affiliate themselves with for prestige and academic rating purposes (Rutherford et al., 2012). Therefore, the AACSB is the most expensive to belong to and they tend to set the standards with regard to ethics curricula at member schools (Floyd et al., 2013). According to Rutherford et al. (2012), the AACSB relaxed their standards with regard to requiring their members to have one stand-alone ethics course in 1991 and voted to retain the relaxed standards in 2003. According to Floyd et al., the AACSB voted again in 2012 to retain the relaxed standards to be sensitive to the budgetary constraints of their member institutions. Various researchers including Baker (2017), Comer and Schwartz (2017), Drumwright et al. (2015), Edwards and Gallagher (2018), Floyd et al. (2013), McDonald (2015), and Riemenschneider et al. (2016) had all listed reasons, backed by subject matter experts, why the standards needed to be enhanced not eased.

Several authors including Comer and Schwartz (2017), Drumwright et al. (2015), Edwards and Gallagher (2018), and Floyd et al. (2013) have stated that cheating during the time spent in undergraduate years increased the likelihood of also cheating in the workplace. Another study by Ballantine et al. (2018) discussed the way the business schools delivered the ethics curricula to the students was a determining factor in future ethical behavior. Therefore, this study focused on whether there was a correlation between the two.

There were several scales to choose from to determine the best method to measure the two variables of interest in this study. All of the scales had been previously tested to be both valid and reliable. They are briefly discussed in the next section.

Overview of Methodology

The researcher used a quantitative approach that was accomplished through Likert-type questionnaires utilizing undergraduate students. There were many scale choices. The first scale

that was contemplated for use in this study was the research conducted by Trevino (1986), was developed by Kohlberg (1969), revised by Colby et al. (1983), and called the Moral Judgement Development Scale. This scale by Kohlberg (1969) was originally developed and tested to be used as a measure of stages of cognitive moral development. The Kohlberg scale was later updated by Colby et al. and further modified by Trevino to predict cheating behavior in the workplace based upon where the person was in their development.

Another scale the researcher contemplated using was one that was originally developed for crime. Since the outcome variable is the ethical decisions undergraduate college students make (like deciding whether to cheat), this could have been measured by a modification in the scale developed by Griskevicius, Delton, Robertson, and Tybur, (2011). Using the outcome variable of ethical decisions undergraduate students make, a correlation between the two variables could become clear.

The study from Ballantine et al. (2018) investigated a way to affect business students to become moral leaders after graduation in the United Kingdom. The Ballantine et al. research was originally published in England in 2015 but similar parameters of the study have not yet been published in the United States (at the time of this writing). The Ballantine et al. study involved considering the same two variables this author had investigated in this research. One scale used was called Approaches and Study Skills Inventory for Students (ASSIST), originally developed by Entwistle, McCune, & Tait (1997), revised into a short form version by Tait, Entwistle, and McCune (1998) and was used to measure three forms of learning: (a) deep, which was motivation and desire to understand the subject; (b) strategic, which was mostly competitive in nature to outperform other students in getting a better or the best grades; and (c) surface, which was rote learning and memorization (Ballantine et al., 2018). This 5-point Likert

questionnaire was able to measure the impact the ethics education had on the students regarding the three learning approaches. ASSIST was measuring the predictor variable. During the administration of the ASSIST scale, another scale measuring cheating behavior that Ballantine et al. developed called the Cheating Behavior Index (CBI), the outcome variable, was also delivered. The reliability of the CBI scale was confirmed as effective through the Ballantine et al. study and was also used for this research study.

The data gathered were used to determine the effectiveness of the current ethics training curricula and, if necessary, recommend ways to make changes to improve student outcomes. The goal of this study was to reduce business scandals while improving how business schools are perceived. This can be accomplished by educating students who graduate with integrity so they may become ethical leaders in the workplace (Edwards & Gallagher, 2018).

The methodology that was used involved convenience sampling of the students from the school that agreed to participate in the study. The target sample size was undergraduate business students at a large Midwestern university, divided by students that had not yet received a stand-alone business ethics course (usually first- and second-year students), and students that had completed one semester of a stand-alone business ethics course (usually third- and fourth-year students). Access to students was gained after receiving permission from the respective public business school. All Institutional Review Board approvals were secured along with the necessary written and agreed upon informed consent (Appendix A) prior to beginning the data collection.

Summary

The study extended the body of knowledge regarding the teaching of ethics in schools of business. The researcher used the predictor variable of the type of ethics education received,

integrated within core courses or stand-alone, and the outcome variable of the ethical decisions undergraduate students made as to whether to cheat on tests and assignments. Scholarly research on this topic had not been completed for over six years, with the two variables and corresponding parameters not previously researched in the United States (at the time of this writing). Chapter II reviews the literature providing the framework necessary to justify this research project.

Description of Terms

Cheating behavior is classified “into three categories, namely cheating, plagiarism, and falsification of data. . . [and can occur] across three domains, namely education, workplace, and sport” (Ballantine et al., 2018, p. 248).

“Ethics is a standard of moral behavior accepted by society as right vs. wrong and going further than just legal versus illegal” (Nickels et al., 2013, p. 91-93).

Integrated ethics courses are taught within the core business school courses or, as Rutherford et al. (2012) stated, “integrate discussions of ethical issues into several different courses” (p. 176).

Stand-alone ethics courses are taught as a separate unit, operating or capable of operating independently of the core business course topics (Blewitt et al., 2018).

CHAPTER II

REVIEW OF THE LITERATURE

Introduction

According to Celuch, Saxby, and Oeding (2015), the Schools of Businesses at colleges and universities throughout the United States and beyond have arguably become among the most important places to instill a societal definition of ethics. As defined in Chapter I, “ethics is a standard of moral behavior accepted by society as right vs. wrong and going further than just legal versus illegal” (Nickels et al., 2013, p. 91-93). The literature review also summarized the business scandals of the last twenty plus years. Prior to beginning a review of ethics education, the two topics will relate to studies from authors that provided research of a connection between business ethics and the ethics education received by students. The literature that follows reviews the studies that encouraged academia to evaluate their policies regarding ethics education.

Business Scandals

The business scandals from ethically challenged conduct that have occurred in this century have cost public, private, and government agencies billions of dollars and have reached “crisis proportions” (Floyd et al., 2013, p. 753). According to Baker (2017), when the WorldCom scandal of 2002 became public, then current CFO Scott Sullivan used loyalty and compassion to convince the staff to continue perpetuating fraud, even though they knew the conduct was unethical. Baker further stated that other viable legal and ethical options were available, but they chose to believe in the faithfulness of their CFO which resulted in felony

convictions for most of them. Another study that contained similar results was found with Mowchan, Lowe, and Reckers (2015). Even though accountants are subjected to the highest ethical standards, according to the American Institute of Certified Public Accountants (AICPA), Mowchan et al. (2015) found that followers enabled scandals to occur because of their inability or unwillingness to go against their supervisors. It was not that the subordinates were unaware of what he or she was reporting was wrong or in violation of accounting principles, it was he or she was not willing to be perceived as someone who did not follow authority. Since these accountants are following the orders of ethically challenged leaders, Mowchan et al. concluded accounting scandals and the subsequent unethical conduct of these followers could harm the future of the accounting profession.

Edwards and Gallagher (2018) discussed the Volkswagen scandal, aptly named Dieselgate, which manipulated the software in cars to register higher miles per gallon with lower emissions on their clean diesel TDI cars. This top-down lack of ethical judgement resulted in a \$4.3 billion fine. Edwards and Gallagher also discussed the Madoff Ponzi scheme that was discovered in 2008, an estimated \$50 billion fraud that cost ordinary people their entire retirement portfolios and resulted in Madoff receiving the maximum sentence of 150 years in prison. In the study by Welsh et al. (2015), they included the following quote by Bernie Madoff, “Well, you know what happens is, it starts out with you taking a little bit, maybe a few hundred, a few thousand. You get comfortable with that, and before you know it, it snowballs into something big” (p. 114). The Welsh et al. study focused on how people could justify an ethical violation if it happened gradually over time. According to Welsh et al., the examples seemed endless, but as illustrated in the Madoff quote, they all started out to be so minor that even coworkers were accepting of these transgressions. Welsh et al. believed the theory of the

slippery slope was where ethical lapses continued to escalate until they turned into major offenses. Although there were many theories as to why ethical indiscretions blossomed, the bottom line was once an individual could compromise his or her ethics, it became easier to justify other ethically challenging behaviors (Welsh et al., 2015). Therefore, according to Welsh et al., the beginning of a business scandal was just a few minor ethical transgressions away.

Dahl (2004) reviewed seven different books written about the 2001 Enron scandal, which was the biggest business scandal and bankruptcy in the history of the United States as of that time. What started as a correctable accounting mistake, according to Cox et al. (2009), ballooned into one of the biggest scandals in the United States and effectively rewrote accounting laws. According to Basile et al. (2015), the Sarbanes-Oxley Act of 2002 was written into law by the United States Congress to prevent future fraudulent accounting scandals.

Is being ethically challenged at work a new phenomenon? Trevino (1986) believed ethics in the workplace had gone beyond right and wrong. Two-thirds of first-line and middle managers have witnessed their manager's or executive team members compromising their ethical standards for the good of the company or to advance themselves (Trevino, 1986). Therefore, Trevino posited a greater likelihood existed that the subordinates would compromise their ethical standards to move up in the organization. Where the person was in his/her cognitive moral development stage based on the Kohlberg (1969) model predicted the likelihood of an ethical transgression (Trevino, 1986). The primary scale used for the research conducted by Trevino was developed by Kohlberg, revised by Colby et al. (1983), and called the Cognitive Moral Development Scale. This scale was originally developed and tested to be used as a measure of stages of cognitive moral development. Trevino later used the modified scale to predict cheating

behavior in the workplace based upon where the person was in his/her development, according to Colby et al.

Research supports business scandals begin due to an overlap of counterproductive work behaviors (CWB) and unethical conduct. Kalinoski (2012) submitted his doctoral dissertation to study business ethics and how it related to CWB. Kalinoski initially used a qualitative method to measure ethical decision making to attempt to uncover whether it was rationally determined or intuitively decided. In discussing CWB, a mixed method approach was used to measure the severity of the violation in an organization. Kalinoski explained CWB were either minor or serious and aimed at a coworker or the organization. The serious CWB aimed at the organization had the highest likelihood of resulting in business scandal (Kalinoski, 2012).

The question was why do business scandals continue to occur? Kennedy (2015) conducted a study and found the ability to make an ethical decision decreased when reducing the chances of getting caught. To be more specific, a businessperson that was pressured to improve his or her work performance may have been pushed into committing an unethical act (Kennedy, 2015). Furthermore, Kennedy believed an individual may be pulled into antisocial and unethical behavior from his or her peers and/or work or networking groups. With these internal and external pressures coupled with lowered risks of being caught, ethical transgressions had increased (Kennedy, 2015).

It was not all bad news, as there was a tool available that could be helpful if businesses would use it. A study by Kreitler, Stenmark, Rodarte, and Pinon DuMond (2014) demonstrated that making decisions with immoral implications had been a very common occurrence, regardless of profession. ACED IT was an acronym for an ethical decision-making tool that was used in this study to help experienced people recognize ethical dilemmas and make better

decisions (Kreitler et al., 2014). According to Kreitler et al. (2014), the decision-making tool effectively accomplished this by slowing down the cognitive process of making decisions into five steps. Kreitler et al. (2014) believed that since it eliminated quick choices, professionals had the time to recognize potential moral issues before they became ethical misconduct.

Bridge Between Business and Education

In a study by Ballantine et al. (2018), the focus was on reducing unethical business managers and leaders by concentrating on their ethical behaviors while they were still college students. According to Ballantine et al., the theory being tested was if the business student's approach to learning was limited to memorizing the material for test taking purposes only, they were more likely to cheat in school and be unethical in the workplace. The study showed a correlation when compared with the students that preferred to deeply understand the material, meaning the theory was supported by their research (Ballantine et al., 2018).

Cox et al. (2009) used the Enron scandal to engage students in a learning exercise of the positive and negative effects of business ethics in organizations. Using business scandal as a learning tool in ethics education was an effective way to impact student beliefs towards business ethics (Cox et al., 2009). In a related study, bridging ethics education with real world experiences was what Blewitt et al. (2018) discussed. The theory behind this research was built on experiencing the importance of ethics first-hand combined with a standard ethics education in business schools (Blewitt et al., 2018). According to Blewitt et al., the focus was on alumni mentoring students from a faith-based institution prior to them attending an experiential forum where speakers discussed the importance of making ethical decisions in the workplace. The students that interviewed for and participated in this experiential learning event mingled with these professionals after the conference gaining valuable business insight (Blewitt et al., 2018).

Blewitt et al. stated that upon completing their college education, the participants were more likely to have the courage to do the right thing when faced with an ethical dilemma once they entered the workforce.

Studies by Ballantine et al. (2018), Blewitt et al. (2018), Cox et al. (2009), Edwards and Gallagher (2018), Floyd et al. (2013), and Marques (2016) placed indirect blame on institutions of higher learning for the many business scandals. To be even more specific, Felton and Sims (2005) found business schools specifically on the defensive for not doing more to graduate students who were better prepared to face the ethical challenges they saw in the workplace. Felton and Sims believed the responsibility of higher education was to ensure their graduates acknowledged the moral conduct expected of them which included the importance of alumni not being involved in business scandals.

From a different perspective, Murillo and Vallentin (2016) looked at the issues of financial scandals from the perspective of the business school. The researchers believed there were three issues that have caused business schools to move slowly on changing educational delivery methods such as ethics courses, even when faced with outside pressures (Murillo & Vallentin, 2016). According to Murillo and Vallentin, the first was the belief from most business school Deans that current delivery methods were both adequate and functional. Murillo and Vallentin believed the second issue was business schools acting as a business since their national ranking determined enrollment and the ability to attract quality instructors. The third issue was conflicts of interests that occurred when corporations funded endowments and paid professors to speak on the company's behalf (Murillo & Vallentin, 2016). Under those scenarios, Murillo and Vallentin did not believe the business schools would change the current educational model, regardless of the amount of pressure from the outside.

Some of the problems that existed between business and education had to do with a broad disconnect between what management needs and what business schools are teaching, according to Sigurjonsson, Arnardottir, Vaiman, and Rikhardsson (2014). After questioning business managers on how they felt colleges were doing in preparing students who have had ethics courses to adequately solve ethical dilemmas once they were out of school, the results were disappointing (Sigurjonsson et al., 2014). Traditional business school approaches involved teaching students there was only one correct answer (Sigurjonsson et al., 2014). Sigurjonsson et al. (2014) posited that ethical dilemmas involved choosing from many different answers. Sigurjonsson et al. believed the bottom line in this study was managers and educators need to have more of a partnership, so graduating students are prepared to make ethical decisions once they entered the workforce.

Ethics Education

The importance of a business ethics education cannot be over emphasized, according to Lawter, Rua, & Guo (2013). Instructing students on the benefits of an ethics education and the likelihood of them engaging in ethical behavior once they entered the workforce was the focus of their study (Lawter et al., 2013). A similar study by Park and Elsass (2017) in quoting Soltes (2016), believed there were three challenges for management educators regarding teaching ethics. They included: (a) more effectively integrating ethical decision making with core classes, (b) cultivating humility rather than confidence in moral decision making, and (c) engaging with students after graduation through alumni programs to reinforce the ethical principles taught during their years at school (Park & Elsass, 2017). Conversely, Lawter, et al. (2013) found those who did not receive any ethics education were more likely to have engaged in unethical behavior.

According to Amazeen (2016), the problem with students that chose advertising as a major was “it is consistently one of the lowest ranked professions in Gallup’s annual survey of professional honesty and integrity” (p. 32). In researching why advertising professionals were ranked just above car salesman, telemarketers, and Congress, Amazeen found that advertising had few, if any, ethics related courses specific to the curricula. Industry leaders were fearful that ethical emphasis could discourage students from entering the industry or provide a road block to success (Amazeen, 2016). The results of the study found that by integrating ethics into the advertising major’s business and advertising core curriculum, the treatment group of students could identify the best way to respond to ethical dilemmas when compared to the control group (Amazeen, 2016). The study confirmed that introductory ethics training did discourage several students from entering advertising as a profession (Amazeen, 2016).

Machiavellianism is “a personality disorder characterized by manipulation of others for personal gain” (Elias, 2015, p. 176). Since college cheating scandals are increasing, Elias (2015) tested whether those that scored high on Machiavellianism were more likely to believe cheating was ethical when compared to those who scored low on Machiavellianism. The results of the Elias study showed a compelling connection between high Machiavellianism and academic dishonesty. Elias believed professors needed to take student personality characteristics into account when teaching business ethics and ensure they are “sensitizing Machiavellians to ethical issues” (p. 179), which would help students confront unethical behavior in the future.

Onorato and Walsh (2016) believed the more ethical the business school was in the way they conducted their own transactions, the better prepared they were to affect the ethical education of their students. Furthermore, Onorato and Walsh concluded that the School of Business had been more effective in producing ethical graduates when compared to the School of

Education and the School of Arts and Sciences at a specific educational institution in the northeast.

From a business law standpoint, Hazels (2015) made a distinction between ethics and morals. Ethics and the laws surrounding them were key topics offered when teaching Business Law and applied to groups or society (Hazels, 2015). Morality, according to Hazels, tended to be more personal in nature and was learned from family and religious leaders. In teaching business law, the focus was on teaching ethics as a rule and how it related to the law (Hazels, 2015). Unfortunately, students viewed parts of the class through a moral lens, missing the point of the lesson and becoming personally involved (Hazels, 2015). According to Hazels, “moral issues are deeply personal, they cannot, and will not, be changed in the course of a single class after being developed over a lifetime” (p. 83). In reviewing the ethics involved in different laws, the differences between what was legal versus what was ethical involved intervening when participants wanted to discuss the morality of the situations (Hazels, 2015).

Celuch et al. (2015) conducted research from an educator’s perspective and believed if a student had an ethical transgression that they regretted, when another situation presented itself, they would self-correct and make an ethical decision. Celuch et al. referenced this as counterfactual thinking. As part of experiencing ethics first-hand, Celuch et al. believed professors can discuss regret as a sentiment that can cause negative consequences and impact future ethical decisions for the better.

Balotsky and Steingard (2006) developed a four-staged learning model as “a tool to better measure and monitor the impact of business ethics education” (p. 6). By looking back at the state of ethics education over the past two plus decades, Balotsky and Steingard were unable to find any agreement as to the most effective ways to teach business ethics. Using a qualitative

approach, Balotsky and Steingard highlighted the four levels of ethical learning. Then, using the religious practice of “self-reflection and discernment” (p. 6), tested the grounded theory model. According to the study, in addition to making a difference in business ethics education, the goal of the study was to increase the capabilities of business ethics curriculum and to positively impact ethical behavior in the business world (Balotsky & Steingard, 2006).

Lund Dean and Beggs (2006) revisited an ethics study from 1997 which, at the time, received little interest from the faculty at the Catholic university they interviewed since it predated the business scandals of Enron and WorldCom. The respondents for this study were strictly full-time professors at two universities, one located in the Midwest and one located in the West (Lund Dean & Beggs, 2006). The purpose of the Lund Dean and Beggs study was to investigate professors and ethics. The results, according to Lund Dean & Beggs, found that the full-time faculty believed the curricula they taught made little impact on the ethical behaviors’ of students since the professors considered ethics to be a “values-driven” (p. 40) subject but was taught using “compliance-driven” (p. 40) methods.

According to Rehman (2017), business ethics was a double-edged sword due to the unscrupulous actions of many business leaders who used poor judgement to amass fortunes. Rehman believed ethical behavior was critical but challenging to teach due to the many different philosophies associated with ethics. Rehman researched the moral theories which ranged from: (a) an absolute choice of either right or wrong to (b) Ovid’s belief that the end justified the means. This same theory was researched by Sigurjonsson et al. (2015) where they discovered that traditional business school approaches involved teaching students there was only one correct answer. Ethical dilemmas involved choosing from many different answers (Sigurjonsson et al., 2015). After questioning business managers on how they felt colleges were doing in preparing

students who had ethics courses to adequately solve moral dilemmas once they were out of school, Sigurjonsson et al. saw the results were disappointing. Rehman (2017) found another challenge was the lack of formal ethics training given to the university level professors. The Rehman study concluded with the recommendation that professors remain objective in the way they taught ethics and discuss as many of the philosophies as possible. Similarly, Sigurjonsson et al. believed the bottom line in their study was managers and educators needed to have more of a partnership so graduating students were better prepared to make ethical decisions once they entered the workforce.

Integrating ethics into a first-year accounting course in Australia was the focus of a study by Mladenovic, Martinov-Bennie, and Bell (2019). Mladenovic et al. (2019) indicated students worked in self-selected groups outside of classroom time and chose a current newspaper article with ethical implications. Working in groups, they were to write and deliver an oral presentation to the class on the ethical implications of their chosen topic (Mladenovic et al., 2019). Mladenovic et al. found the realism of the assignment contributed to the students' understanding of the importance of having worked in groups and the value of accounting ethics upon graduation.

Messina and Surprenant (2015) discussed the downside of early ethics education emphasizing a negative approach which explained the reason why it was ineffective. The study contended learning ethics should have been more like a natural consequence, like if a child touched the hot stove, they would get burned (Messina & Surprenant, 2015). Once they did, the child learned not to touch it again (Messina & Surprenant, 2015). Messina and Surprenant stated that about ethics, experiencing right and wrong was proven to be more effective than being told the difference. Additionally, Wang and Calvano (2015) studied gender differences by examining

the moral judgement of undergraduate men and women business students enrolled in an ethics class. Wang and Calvano tested two categories of moral dilemmas: business-related and non-business related. The results showed women were considerably more likely to make an ethical decision than were men in the non-business-related predicaments (Wang & Calvano, 2015). However, men were more likely to exercise moral judgement in a business-related dilemma than were the women (Wang & Calvano, 2015). Wang and Calvano questioned why women were less likely to benefit from business ethics education and encouraged additional research. According to Messina and Surprenant, the hopeful conclusion was as adults all individuals could be positioned to make better ethical decisions.

Stand-Alone Ethics Classes

It appears stand-alone ethics classes have had the most impact on ethical decision-making once students leave school (Floyd et al., 2013). According to Floyd et al. (2013), since 1991, less than one-third of the business schools in the United States have taught a stand-alone business ethics class to their undergraduate students. As a matter of fact, most colleges and universities have preferred to incorporate ethics training into their existing business courses (Floyd et al., 2013). Unfortunately, according to Floyd et al., scandals continued and business schools were getting blamed. The conclusions of their study showed the need for both additional ethics classes integrated within the core business school courses and stand-alone ethics courses in business schools to improve ethical decision making in the workplace (Floyd et al., 2013). However, the Deans of the business schools showed a trend for the opposite due to budgetary constraints and a lack of trained business faculty (Floyd et al., 2013).

In a recent poll by Portfolio.com, which was quoted in a research study by Rutherford et al. (2012), Ken Lay (former CEO of Enron) and Bernie Ebbers (former CEO of WorldCom)

were voted by top business school professors as members of its list of the top twenty worst CEO's of all time. What was surprising was with all of the corporate scandals, Rutherford et al. had seen minimal change in undergraduate education with regard to ethics training. Rutherford et al. found in this study "that 75% of colleges of business do not currently require their students to take a course in business ethics" (p. 175). Part of the problem could be, according to Rutherford et al., that prior to 1991, to be a member of the AACSB you were required to have a stand-alone ethics class. After that date, the standards were changed to an approach that was more focused on letting the schools decide what is best for their needs, stand-alone ethics or integrated into other courses (Rutherford et al., 2012). Despite the corporate scandals in 2001 and 2002, Rutherford et al. stated the AACSB voted to retain the relaxed standards in 2003, surprising many faculty and business leaders that had petitioned for a return to stand-alone ethics courses. By changing the standards, Rutherford et al. researched the differences between schools that integrated ethics into the core business courses and those that had offered it as a stand-alone course. The results found that because of the absence of AACSB direction, the factors that influenced undergraduate programs to have stand-alone ethics courses were if they were private, religiously affiliated, and had female Deans with management backgrounds (Rutherford et al., 2012). The researchers found only one quarter of the AACSB member schools in the U.S. required a stand-alone business ethics class (Rutherford et al., 2012). Given the number of business scandals that have been seen throughout America, Rutherford et al. found it discouraging that so few business schools would emphasize a superior form of ethical training.

Floyd et al. (2013) believed there may be shared blame for business school's failure to implement any changes to the existing ethics curricula. According to Floyd et al., of the three primary business accreditation bodies for institutions of higher learning, the largest is The

Association to Advance Collegiate Schools of Business (AACSB). Therefore, regarding ethics curricula, the AACSB wields the most power since the top business schools belong to this organization (Floyd et al., 2013). According to Floyd et al., any recommendations that should be addressed regarding the most effective ways to teach ethics needed to be initially shared with the AACSB. Also, in 2012, the AACSB voted to retain the relaxed standards that allowed each member school to set their own curricula thus freeing them to determine the best way to teach ethics based on the school's budget and goals (Floyd et al., 2013). In effect, by relaxing their standards, Floyd et al. believed the AACSB rolled back what was to become another required ethics class brought about as a direct response to the business scandals.

Jonson et al. (2015) conducted a study that compared junior level undergraduate business students taking ethics courses in Australia to check whether stand-alone courses were more effective than integrated courses. According to Jonson et al., on the last day of classes, both sets of students received a questionnaire containing ethical dilemmas that the students answered and were subsequently collected and tabulated by the researchers. Jonson et al. found the stand-alone ethics courses were more conducive to ethical decision making than the ethics classes integrated with the core business courses. This study was interesting due to the prevalence of stand-alone ethics courses in Australia (Jonson et al., 2015). According to Rutherford et al. (2012), there is more of a preference towards integrated ethics courses in America.

Another Australian study by Jonson et al. (2016) used a matched pairs design to measure the effectiveness of business ethics classes when directly comparing a stand-alone design to one integrated into the core curriculum. Having used a pre-test at the beginning of the semester and a post-test at the end of the semester for both courses, there were significant differences in student positions in the stand-alone course than from those in the integrated course (Jonson et al., 2016).

Although a larger sample is needed, Jonson et al. believed an ethics education in the business school should be rational and include general rules mixed with a case-based approach. Since the Jonson et al. study was a qualitative matched pairs design, it differed from the one presented in this dissertation. The Jonson et al. study reached a similar conclusion as Nelson, Smith, and Hunt (2014). Nelson et al. (2014) believed there were only a small percentage of college business students that had been taught about the importance of doing business in an ethical way. Of the colleges and universities that had implemented ethics courses, there were multitudes of instructional ways they were delivered (Nelson et al., 2014). According to Nelson et al., stand-alone ethics courses that blended role-playing with case studies and textbooks had the best results in preparing students to make better choices when faced with ethical dilemmas in business decisions.

In learning the best way to teach business ethics, de los Reyes, Kim, and Weaver (2017) sat down with a group of renowned business ethics professors to discuss their best practices and advice for future ethics teachers. There was agreement from the five participants that both normative and behavioral ethics needed to be integrated into the same course for business ethics to be effective (de los Reyes et al., 2017). The comparison given by de los Reyes et al. (2017) involved a map and the other was the vehicle to transport the student to the destination. “If all you have is a roadmap and no means of transportation, you don’t get anywhere. And having the most elegant and efficient automobile in the world isn’t worth much if you don’t know where to go” (de los Reyes et al., 2017, p. 323). In all cases, de los Reyes et al. posited that the consensus was a stand-alone ethics class was important for the same reason business students take other core classes such as marketing, accounting, and finance. de los Reyes et al. believed competence in core classes had equal importance as business ethics classes because “all the finance,

accounting, and marketing competence in the world cannot ensure those skills will be applied for the benefit of society at large and the moral well-being of our students” (p. 333).

McDonald (2015) believed there was a fundamental flaw in the way business ethics was currently taught. McDonald asked what the chances were that students would retain information on a subject they had prior knowledge of from past experiences by being lectured at about theories, research, and philosophy. McDonald introduced an environment where the students equally shared their ethical beliefs with each other thus sharing the responsibility for decorum. Instead of the professor lecturing on business ethics, the students learned how to correctly take a position on a topic of interest while letting the others carefully voice their opinion (McDonald, 2015). In handling a business ethics class in this manner, McDonald believed the students learned the value of ethics, both as it affected others and how it affected them personally. According to McDonald, this stand-alone ethics class had won awards for the unique nature at which students turned a business ethics class into a life lesson on ethical thinking.

One of the most promising educational tools for business ethics was developed and discussed by Gentile (2015) and by Arce and Gentile (2015). Gentile is an often-cited study that goes beyond teaching students what they should have done when faced with an ethical dilemma since their choices were always limited to right or wrong. That method only proved ethics education in its present form equipped students with a rationalization for their failure to act appropriately when real world decisions were not so black and white (Gentile, 2015). Giving Voice to Values (GVV) was developed by Gentile to replace moral discussions about choosing the answer the student thought the instructor wanted to hear to more action-oriented issues that involved students acting on their values and working in teams to solve previously unanswerable

dilemmas. According to Gentile, this method has been shown to be most effective in stand-alone courses.

Christensen, Cote, and Kamm Latham (2018) conducted research to discover new teaching methods that went beyond the traditional ethics curriculum received by accounting students due to the many scandals involving the accounting profession. By using flexible teaching strategies available to faculty, students learned to identify unethical behavior in a dynamic team environment using the GVV curriculum (which referenced the Gentile, 2010 book) which helped them discover their own values as well as the values of their team members (Christensen et al., 2018). According to Christensen et al. (2018), the educational program allowed for open discussion and prepared them to both identify and avoid unethical behavior once they entered the workforce.

Academic integrity had become a concern according to Riemenschneider et al. (2016). Riemenschneider et al. defined college cheating scandals as including plagiarizing writing assignments, copying online test answers, and paying others to complete student work. Riemenschneider et al. developed a study which used a multidimensional ethics scale (MES) to test student's propensity to cheat and then added in GVV to effectively encourage ethical action among the same student population. GVV was an effective tool for teaching business ethics, according to Riemenschneider et al., since it allowed students to openly discuss how they could implement ethical choices instead of only recognizing a moral dilemma. To test their theory for this study, stand-alone courses were offered at two southwestern universities (Riemenschneider et al., 2016). The results showed significant support for their hypothesis (Riemenschneider et al., 2016).

Sorenson, Miller, and Cabe (2017) conducted research into teaching a new form of accounting ethics due to the moral failures of accountants that cost shareholders and the government billions of dollars. The Sorenson et al. (2017) study found that teaching virtue ethics, which focused on character traits, aligned well with the accounting profession. According to Sorenson et al., Adam Smith, who famously wrote “An Inquiry into the Nature and Causes of the Wealth of Nations” in 1776, was credited with building on the foundation of capitalism. However, Sorenson et al. believed Smith’s best work was entitled, “The Theory of Moral Sentiments” (TMS) which was written in 1790 and was based on virtue ethics. Sorenson et al. based their study on this book and built their online accounting ethics course using the Smith TMS book. Using a pre-test and post-test design for the two classes that were in the experimental group, benefits were achieved from using virtue ethics over the standard ethics training given to accounting students during the research period (Sorenson et al., 2017). Although the sample sizes were small and only representative of two small faith-based universities, Sorenson et al. believed the possibilities of including Smithian virtue ethics in the coursework could positively impact the future of accounting students.

According to Baker (2017), when teaching ethics that involved empathy became part of the curriculum, business, medical, and social work students scored significantly higher than those that simply had basic ethics courses. In teaching this way, once these students had begun their careers and were faced with an ethical dilemma, they had already experienced how they will emotionally behave in most situations (Baker, 2017). Knowing the importance of affecting students emotionally, Comer and Schwartz (2017) designed their courses with materials using works of short fiction. This allowed students to read examples of moral courage in action. Comer and Schwartz stated that because these characters were relatable and memorable, initial

results proved it gave the students examples of the proper ways to act ethically and with moral courage when they began their careers.

Drumwright et al. (2015) emphasized teaching behavioral ethics which involved combining the different liberal arts disciplines of psychology, philosophy, and cognitive science into the business school ethics courses. This used moral perception, moral determination, moral resolve, and moral accomplishment to help students fully grasp the nature of why they needed to have made ethical decisions (Drumwright et al., 2015). The study concluded that when business students only viewed ethics education through the lens of how it directly benefitted them, they graduated focusing on money rather than the consequences of ethical lapses, regardless of intentionality (Drumwright et al., 2015). Using similar philosophies, Rozuel (2016) researched the importance of moral imagination in business ethics, especially when it was stimulated using stories. Anything that involved the students use of his or her imagination including storytelling and fairy tales, especially when it included creative writing, “goes further in encouraging moral reflection and self-knowledge” (Rozuel, 2016, p. 46). The goal of any business ethics class, according to Rozuel, should be to improve righteous contemplation.

Neesham and Gu (2015) believed there needed to be a distinction between rule-based learning, moral identity, and moral judgement in business ethics education. Rule-based learning, which was only right versus wrong, was an ineffective teaching method due to the inability to include student feelings in the decision-making process (Neesham & Gu, 2015). The researchers believed moral identity, which used adjectives such as integrity and decency, contributed positively to ethical decision making and increased the effectiveness of learning course material in a business ethics class (Neesham & Gu, 2015). Neesham and Gu defined moral judgement as the decisions made when presented with an ethical dilemma. The researchers concluded a

business ethics education that concentrated on enhancing moral identity significantly increased moral judgement which led to more ethical decisions (Neesham & Gu, 2015). Similarly, Lovett and Woolard (2016) found that business professionals dealt with a myriad of ethically obscure decisions that students were not adequately prepared for since current curricula only concentrated on the moral questions of right and wrong. The study intended to equip educators to teach their students to think more critically about the possible ethical impact of their choices (Lovett & Woolard, 2016). To do this, the students worked in teams, fully understood the problem, viewed the issue from different perspectives, took a positive approach, and ensured all the information was available (Lovett & Woolard, 2016). With the implementation of this toolkit, Lovett and Woolard concluded students were better prepared for the kinds of decisions they would face after graduation.

Marques (2016) saw an opportunity with a stand-alone ethics class to change the perception of business schools and their students. According to Marques, undergraduate business ethics courses were not always meant to take place inside a classroom. Marques believed there is too much criticism regarding business schools' failure to address societal concerns. Therefore, Marques took a community need and turned it into a mixture of volunteerism and social internship. Combining a stand-alone ethics course with a service-learning project of the student's choice, the students learned leadership skills and became morally aware, socially conscious, and ethically better prepared (Marques, 2016).

In his doctoral dissertation, Mays III (2016) studied senior level business school students to see if they had the ability to make ethical choices. Mays III believed there were some inconsistencies between the effectiveness of students' ethics education and their moral character development. Using a qualitative phenomenological design, Mays III used in-depth interviews

to gather and understand the ethical viewpoints, values, and core beliefs held by the business students. Since the students were attending a small faith-based college, Mays III found that they received a mixture of stand-alone and integrated business ethics courses which positively impacted their ability to make ethical choices.

Knowing there are younger generations of traditional students attending college, a research study out of the United Kingdom by Jagger, Siala, and Sloan (2016) investigated the introduction of a deeply engaging 3D simulation game into business ethics courses for two reasons. First, there needed to be a way to improve traditional ethics education (Jagger et al., 2016). Second, research uncovered their student population to have been the first generation born using computers and computer games, also referred to as Generation Z (Jagger et al., 2016). The game was developed with multiple ethical dilemmas being presented where the gamer made many choices in every level and each pick impacted the storyline (Jagger et al., 2016). By the game's conclusion, the user had to question his or her decisions and discuss how it differed from his or her own values (Jagger et al., 2016). Edwards and Gallagher (2018) took a different approach to teaching business ethics to younger students. The researchers believed Generation Y students lacked the ability to internalize learning business ethics because they were not experienced enough due to their age, they were not yet cognizant of their own abilities, and they may not have fully adjusted to the stresses of college life (Edwards & Gallagher, 2018). To counteract the lack of student experience, the recommendations involved implementing GVV (which referenced the Gentile, 2010 book) by listening to the individual student's ethical code in an open forum. According to Edwards and Gallagher, this built confidence and maturity.

Reviator (2011) believed because of the recent examples of media reported scandals, there was an information gap in the effectiveness of using traditional ethics education on the newer

generations of students. The doctoral dissertation explored the use of online collaborative technologies to understand if that improved Millennials comprehension of a college ethics course (Reviator, 2011). By using an online simulation during a single hybrid business ethics course and gathering the data using qualitative methods, there was an opportunity to advance an understanding on the effectiveness of newer ethics education and how Millennials learned (Reviator, 2011). Therefore, Reviator found that by integrating stand-alone elements into an online ethics class, student learning and ethical stimulation were enhanced.

Ritter (2006) discovered “that implicit in a business education is an education in unethical behavior” (p. 154). To counteract this thinking, Ritter studied the importance of teaching business ethics and tested the best methods of instruction. Ritter found three options: (a) integrate ethics into the existing core curriculum, (b) teach one ethics class as a stand-alone core course, or (c) teach one ethics class as a stand-alone core course and integrate ethics into the existing core curriculum to reinforce the stand-alone ethics course. The most effective business ethics curriculum involved experiential learning which helped students’ increase sensitivity to the moral issues they will be faced with in their school and professional lives (Ritter, 2006).

Scales

The scale used to validate the outcome variable in this quantitative study is found in Appendix B and was called Approaches and Study Skills Inventory for Students (ASSIST). It was originally developed by Entwistle et al. (1997), revised into a short form version by Tait et al. (1998), and was used to measure three forms of learning: (a) deep, (b) strategic, and (c) surface. The scale used to validate the predictor variable of ethical decisions undergraduate college business students make (like deciding whether to cheat on exams and/or assignments)

was developed by Ballantine et al. (2018), used with permission (Appendix C), and is called the Cheating Behavior Index (Appendix D), which measured the student's propensity to cheat.

The scale used to validate the Trevino (1986) study was the Colby et al.'s (1983) Moral Development Scale, which was the revision or update of the Kohlberg (1969) scale of the same name. This scale asked subjects 123 qualitative questions with the responses placing each student in one of three levels made up of a total of five stages of moral development. It was important to note that according to Trevino, most of the participants in this study had not advanced beyond the second developmental stage. The MES mentioned in the Riemenschneider et al. (2016) study was created by Reidenbach and Robin (1990). MES measured the ethical judgement of an individual on an eight question five-point Likert-type scale.

Conclusion

Ethics education is now an integral part of the business college experience. It is up to the Schools of Business throughout the United States and beyond to instill a societal definition of ethics. Business school curricula ensure most students receive at least rudimentary exposure to ethics in conjunction with their other core courses. However, ethical dilemmas are common occurrences in business and proper training to respond to them is critical in minimizing future business scandals.

How the courses are presented is critical in determining how graduates will respond to the ethical dilemmas to which they will be confronted. The foundation for this dissertation is the length of time that has passed since a study was conducted into the benefits of stand-alone ethics classes versus the traditional ethics courses that are exclusively integrated into the core business curricula. According to Rutherford et al. (2012), the AACSB relaxed their standards in 1991 with regard to requiring their member institutions to teach a stand-alone ethics course, voted to

retain the relaxed standards in 2003, and according to Floyd et al. (2013), the AACSB voted to retain the relaxed standards once again in 2012 in order to be sensitive to the budgetary constraints of their member institutions. The status quo of ethics pedagogy has not changed the number of business scandals that continue to occur.

Summary

Chapter II highlighted the literature review regarding business ethics and the ethics curricula currently taught in American undergraduate schools of business. There was also information presented that showed a need for the research study presented in this dissertation. Chapter III details the quantitative methodology used and how it was applied to the main research question of: Is there a relationship between the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams and/or assignments) and the way ethics content was delivered to the students?

CHAPTER III

METHODOLOGY

Introduction

Chapter II highlighted the literature review with regard to business ethics and the ethics curricula currently taught in American undergraduate schools of business. There was also information presented that showed a need for the research study presented in this dissertation. Chapter III outlines the research design, participants, data collection, analytical methods, and limitations. The study used a non-experimental (quasi-experimental), quantitative research design which examined the research question of: Is there a relationship between the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams and/or assignments) and the way ethics content was delivered to the students? This also led to the following hypotheses:

H₁: Students who have received instruction in stand-alone ethics courses are less likely to display cheating behavior in their college careers compared to students who have not received instruction in stand-alone ethics.

H₂: A student's age, year in school, and gender will each predict cheating propensity, with older students, upper-level students and women displaying less cheating behavior than younger students, lower-level students and men.

H₃: The more students exhibit a deep form of learning, which involves the motivation and desire to understand the subject, the less likely they will be to make unethical decisions in their college careers.

H₄: The more students exhibit a strategic form of learning, which is competitive and used to outperform other students, the more likely they will be to make unethical decisions in their college careers.

H₅: The more students exhibit a surface form of learning, which involves memorizing the material, the more likely they will be to make unethical decisions in their college careers.

There were valid reasons for pursuing this non-experimental design. According to Price (2012), non-experimental research lacks assigning participants to conditions or orders of conditions randomly. Therefore, since the research question and related hypotheses discussed a causal relationship without the ability to randomly assign the research participants, non-experimental research was preferred.

Research Design

The researcher used a non-experimental (quasi-experimental), quantitative research design that was accomplished through Likert-type questionnaires utilizing undergraduate business students. The scales that were used in this research replicated a study from Ballantine et al. (2018) which investigated a way to affect business students in the United Kingdom to become moral leaders after graduation. The Ballantine et al. study was originally conducted at two medium sized U.K. universities in 2015, but similar parameters of the study have not yet been published in the United States (at the time of this writing). The Ballantine et al. study involved considering the same two variables this author had investigated in this research study.

Participants

The methodology that was used involved convenience sampling of the students from the school that agreed to participate in the study during the spring semester of 2021. The target sample was undergraduate business students at a large Midwestern university. To participate, the students needed to be at least 18 years old, be enrolled in the respective school as business students, and have completed at least one ethics course, either integrated within an existing business class or stand-alone. Access to students was gained after receiving permission from the respective public business school. Because of the COVID-19 pandemic, permission from the course instructors was not necessary since data collection was accomplished electronically. Of the 413 participants that started the survey, 206 students completed the questionnaire. All Institutional Review Board approvals were secured along with the necessary written and agreed upon informed consent (Appendix A) received prior to beginning the data collection.

Data Collection

The data for this study were collected directly from the students electronically using Survey Monkey. Anonymity and confidentiality were assured since no identifying information was included on the questionnaire. The questionnaire contained 114 closed-ended questions that included demographic information as well as both the short form ASSIST (Appendix B) and Cheating Behavior Index (CBI), which was used with permission (Appendix C) and can be found in Appendix D. This was consistent with the scales used by Ballantine et al. (2018). The original Approaches and Study Skills Inventory for Students (ASSIST) was created by Entwistle et al. (1997), and is used to measure three forms of learning: (a) deep, which was motivation and desire to understand the subject; (b) strategic, which was mostly competitive in nature to outperform other students in getting a better or the best grades; and (c) surface, which was rote

learning and memorization. The 5-point Likert questionnaire was able to measure the impact the ethics education had on the students regarding the three approaches. ASSIST was measuring the predictor variable. During the administration of the ASSIST scale, another scale measuring cheating behavior was also delivered that Ballantine et al. developed and called the Cheating Behavior Index (CBI) which served as the outcome variable.

Conforming with the Ballantine et al. (2018) study, the present research used the 66 question ASSIST short form from Tait et al. (1998) and measured the predictor variable. This scale used a self-reported five-point Likert scale ranging from one, which equaled strongly disagree, to five, which equaled strongly agree. In addition, the 34 item Cheating Behavior Index (CBI) was used to measure the extent of the participants past academic cheating, which was the outcome variable. The 34 items in the CBI scale were averaged together to create a composite score. Propensity to cheat used a rating of 1 = 100% -75% of the time, 2 = 74% -50% of the time, 3 = 49% -25% of the time, 4 = 24% -1% of the time, and 5 = never. Therefore, the higher the number, the less likely a student was to self-report cheating.

According to Ballantine et al. (2018), “the short-form ASSIST has been adopted and validated in a number of previous studies (Cermakova et al. 2010; Moneta et al. 2007; Zhu et al. 2008)” (p. 250). The CBI’s reliability was established based on its use in a previous study (Ballantine, 2018). The survey instrument was completed anonymously electronically using Survey Monkey due to contact limitations from the COVID-19 pandemic. The data gathered were used to determine the effectiveness of the current ethics training curricula since the survey was divided based upon whether the student had completed a stand-alone ethics course (L375) or had just received ethics instruction that was integrated into the business coursework. If necessary, the current study would recommend ways to cost effectively make changes to

improve student outcomes. The ultimate goal was to reduce business scandals and improve how business schools are perceived by educating students who graduate with integrity and become ethical leaders in the workplace (Edwards & Gallagher, 2018).

Analytical Methods

Upon receipt of the student questionnaires, this researcher entered all data into IBM SPSS, version 27. Because the study sought to determine the relationship between the way ethics content was delivered to the students and the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams or assignments), the following hypotheses were tested:

H₁: Students who have received instruction in stand-alone ethics courses are less likely to display cheating behavior in their college careers compared to students who have not received instruction in stand-alone ethics.

H₂: A student's age, year in school, and gender will each predict cheating propensity, with older students, upper-level students and women displaying less cheating behavior than younger students, lower-level students and men.

H₃: The more students exhibit a deep form of learning, which involves the motivation and desire to understand the subject, the less likely they will be to make unethical decisions in their college careers.

H₄: The more students exhibit a strategic form of learning, which is competitive and used to outperform other students, the more likely they will be to make unethical decisions in their college careers.

H₅: The more students exhibit a surface form of learning, which involves memorizing the material, the more likely they will be to make unethical decisions in their college careers.

This study used Cronbach's (1951) alpha (α) to compute the internal consistency of the scales. Additionally, Ballantine et al. (2018) employed α because "coefficients were calculated to assess the internal consistency reliability of the non-dichotomous items explored in this study" (p. 251). Although α can range from 0 to 1, ".70 and higher is desired" (Adams & Lawrence, 2019, p. 79).

Limitations

The limitations of this study included the length of time available to complete this research and available information, both of which may have affected the results. Upon securing IRB approval, there was less than one year available to complete and report this research. Additionally, information on the components that make up the research question was limited, which spoke to the need to conduct this study. Another limitation is that the results were not generalizable due to the limited sample size and the fact that only one business school was involved in this study. Due to the COVID-19 pandemic, student contact was not possible so participation was limited to students that chose to complete the survey on their own time after receiving two invitations from the graduate assistant to the Business Law and Ethics department chair.

Summary

Chapter III outlined the research design, participants, data collection, analytical methods, and limitations. The study used a non-experimental (quasi-experimental), quantitative research design which examined the relationship between the way ethics content was delivered to the students and the ethical decisions undergraduate college business students made (like deciding whether to cheat on exams or assignments). Chapter IV presented the findings that were discovered because of the analyses contained in this chapter.

CHAPTER IV

FINDINGS

Introduction

In the previous chapter, the researcher outlined the research design, participants, data collection, analytical methods, and limitations. This study used a non-experimental (quasi-experimental), quantitative research design which examined the relationship between the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams or assignments) and the way ethics content was delivered to the students. Chapter IV will present the findings that were discovered because of the analyses.

The purpose of the current study was to discover how colleges and universities impact the moral development of their undergraduate school of business students through the method by which they teach ethics in their curricula. The data gathered were used to determine the effectiveness of the current ethics training curricula since the survey was divided based upon whether the student had completed a stand-alone ethics course or had just received ethics instruction that was integrated into the existing business coursework. The research tested the following hypotheses:

H₁: Students who have received instruction in stand-alone ethics courses are less likely to display cheating behavior in their college careers compared to students who have not received instruction in stand-alone ethics.

H₂: A student's age, year in school, and gender will each predict cheating propensity, with older students, upper-level students and women displaying less cheating behavior than younger students, lower-level students and men.

H₃: The more students exhibit a deep form of learning, which involves the motivation and desire to understand the subject, the less likely they will be to make unethical decisions in their college careers.

H₄: The more students exhibit a strategic form of learning, which is competitive and used to outperform other students, the more likely they will be to make unethical decisions in their college careers.

H₅: The more students exhibit a surface form of learning, which involves memorizing the material, the more likely they will be to make unethical decisions in their college careers.

Findings

The current study used Cronbach's (1951) alpha (α) to compute the internal consistency of both scales. Although α can range from 0 to 1, ".70 and higher is desired" (Adams & Lawrence, 2019, p. 79).

Based on this metric, the 34 items in the Cheating Behavior Index (CBI) were sufficiently reliable ($\alpha = .95$).

The reliability of the three subscales from the Short Form ASSIST was sufficient (Deep Learning subscale, 20 items, $\alpha = .88$; Strategic Learning subscale, 16 items, $\alpha = .87$; Surface Learning subscale, 16 items, $\alpha = .77$).

It is important to paint a picture of the participants. Therefore, the demographics of the students that completed the questionnaire are as follows:

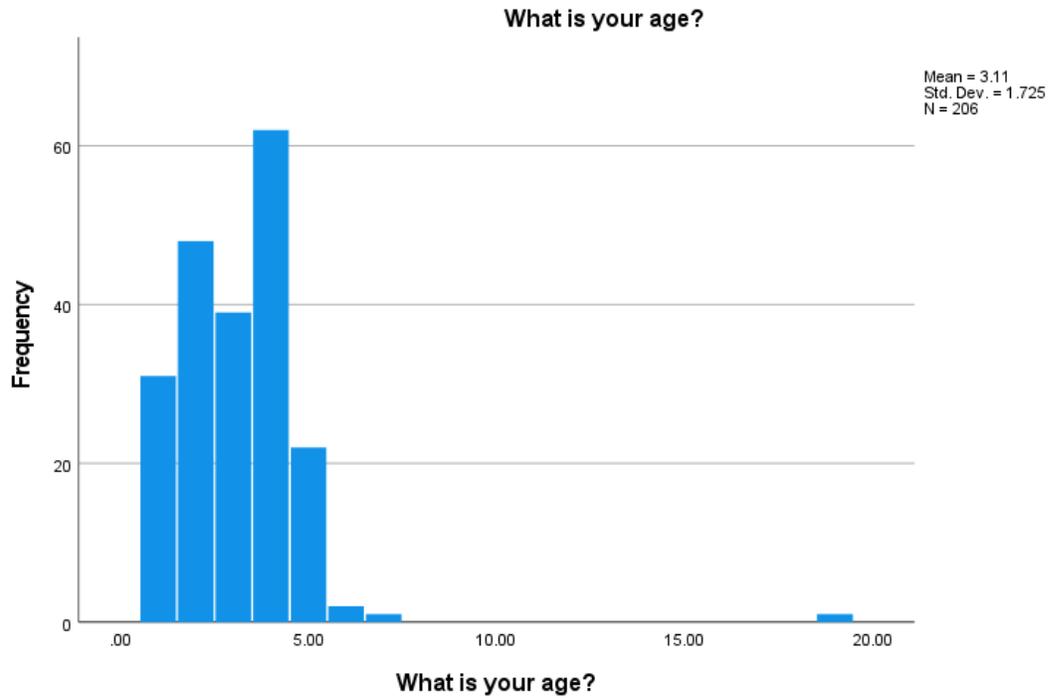


Figure 1. Age of Students That Completed the Questionnaire.

Student ages ranged from 1.00 = 18, 2.00 = 19, 3.00 = 20, and continued in numeric order through 20.00 = 37 and older. Since N = 206, the frequencies of ages for those that have completed a stand-alone ethics class (L375) and those that have not are as follows:

What is your age?^a

	N	%
18	1	1.1%
19	1	1.1%
20	19	20.2%
21	49	52.1%
22	20	21.3%
23	2	2.1%
24	1	1.1%
36	1	1.1%

a. Have you completed L375? =

Yes

Figure 2. Student Ages of Those That Have Completed L375.

What is your age?^a

	N	%
18	30	26.8%
19	47	42.0%
20	20	17.9%
21	13	11.6%
22	2	1.8%

a. Have you completed L375? =

No

Figure 3. Student Ages of Those That Have Not Completed L375.

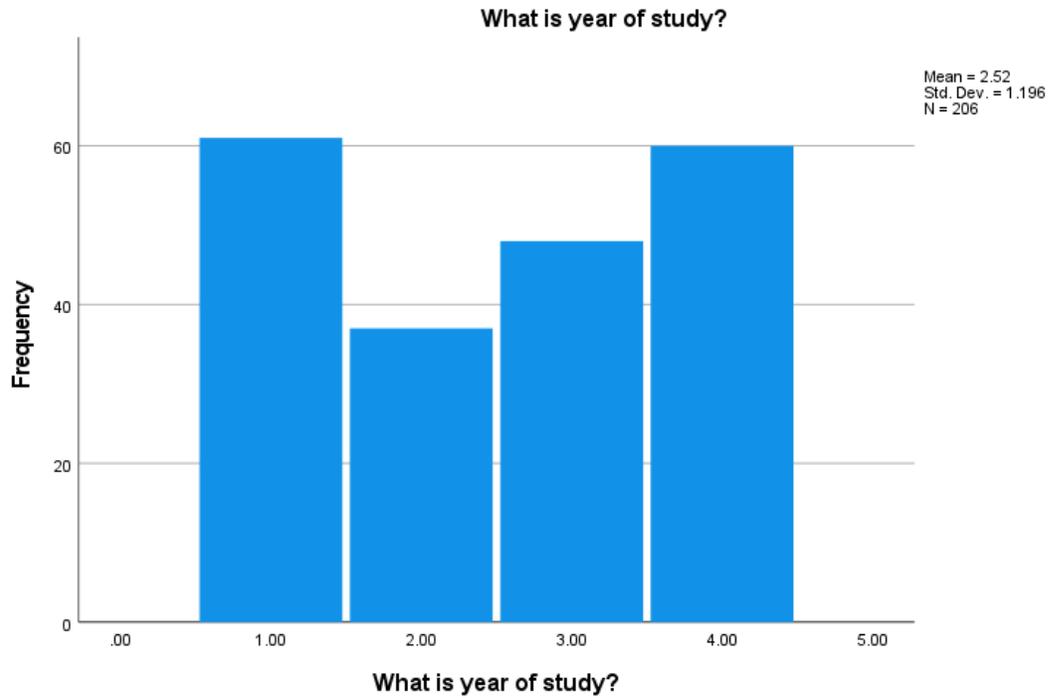


Figure 4. Year in School of Total Sample.

Student year in school ranged from 1.00 = first-year, 2.00 = sophomore, 3.00 = junior, and 4.00 = senior. Since N = 206, the frequencies of the year in school for those that have completed L375 and those that have not are as follows:

	N	%
First-Year	1	1.1%
Sophomore	1	1.1%
Junior	39	41.5%
Senior	53	56.4%

a. Have you completed L375? = Yes

Figure 5. Year of Study of Students That Have Completed L375.

What is year of study?^a

	N	%
First-Year	60	53.6%
Sophomore	36	32.1%
Junior	9	8.0%
Senior	7	6.3%

a. Have you completed L375? = No

Figure 6. Year of Study of Students That Have Not Completed L375.

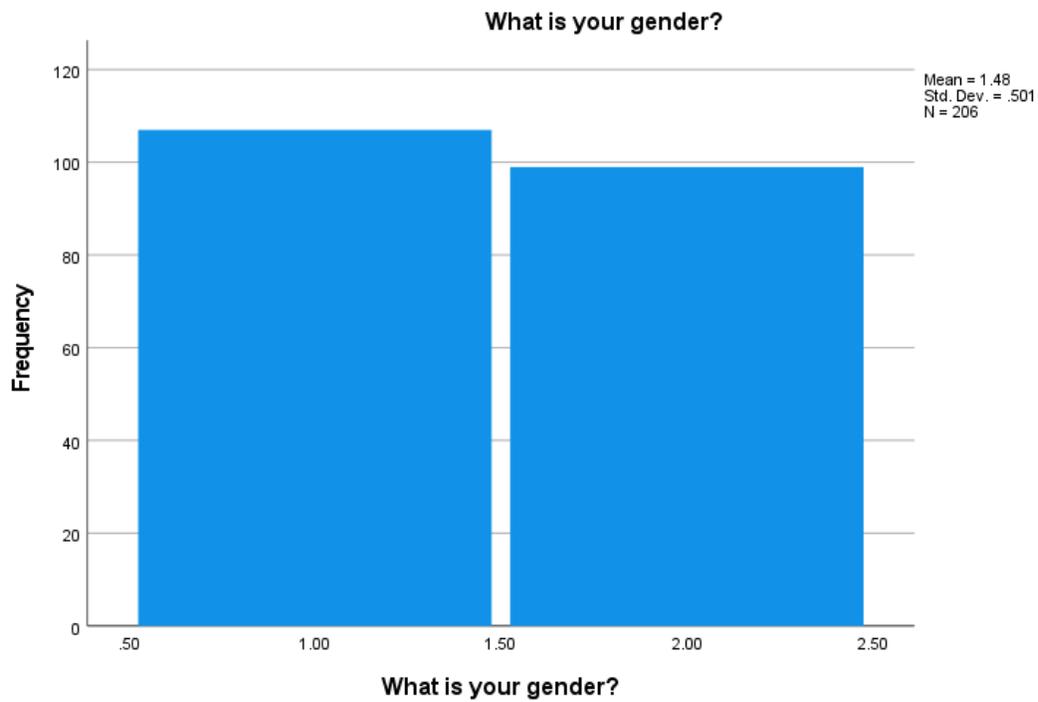


Figure 7. Gender of Total Sample.

Student gender was coded as 1.00 = male and 2.00 = female. Since N = 206, the frequencies of the students' gender for those that have completed L375 and those that have not are as follows:

What is your gender?^a

	N	%
Male	52	55.3%
Female	42	44.7%

a. Have you completed L375? = Yes

Figure 8. Gender of Students That Have Completed L375.

What is your gender?^a

	N	%
Male	55	49.1%
Female	57	50.9%

a. Have you completed L375? = No

Figure 9. Gender of Students That Have Not Completed L375.

Hypothesis One (H₁)

Students that had completed a stand-alone ethics class (L375) were compared to students that had only received ethics training via course integration using an independent-samples t-test. The 34 items in the Cheating Behavior Index (CBI) scale were averaged together to create a composite score. Propensity to cheat used a rating of 1 = 100% -75% of the time, 2 = 74% -50% of the time, 3 = 49% -25% of the time, 4 = 24% -1% of the time, and 5 = never. Therefore, the higher the number, the less likely a student was to self-report cheating. Since Levene's test indicated that the assumption of equality of variances was violated, equal variances were not assumed for this test. Students who had not taken L375 were significantly more likely to self-report cheating behavior ($n = 112$, $M = 4.65$, $SD = 0.48$) compared to students who had taken L375 ($n = 94$, $M = 4.80$, $SD = 0.18$), $t(145.38) = 2.99$, $p = .003$, 95% CI of the mean difference [0.05, 0.24], $d = .39$. This is a small effect size.

It is important to note that the results were not normally distributed but with a sample size of $N=206$, the central limit theorem assumes normality of the sampling distribution of mean differences (Field, 2018, p. 176). Based upon this information, H_1 is supported.

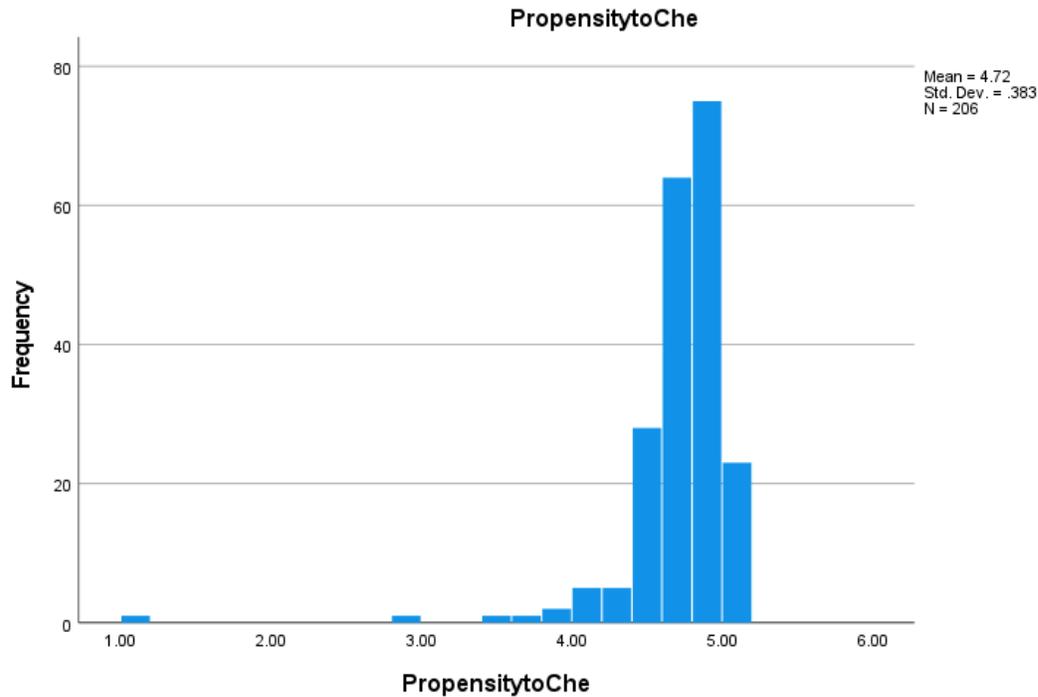


Figure 10. Histogram of Cheating Propensity and Frequency.

Hypothesis Two (H_2)

H_2 sought to determine if a student’s age, year in school, and gender will each predict cheating propensity. A series of Pearson’s r correlations were conducted between age and propensity to cheat, year in school and propensity to cheat, and gender and propensity to cheat (this last correlation was a point-biserial r since according to Field, 2018, gender “is a discrete dichotomy,” p. 264). As hypothesized, age was positively correlated with propensity to cheat ($r = .18, p = .01$). This was a small effect size. Therefore, the first part of H_2 significantly supported the theory that age was a valid predictor of cheating propensity. The older the student, the less likely they were to cheat. Furthermore and as hypothesized, year in school was

positively correlated with propensity to cheat ($r = .21, p = .002$). This was a small effect size. Accordingly, the second part of H₂ significantly supported the theory that year in school was a valid predictor of cheating propensity. Upper-level students were less likely to cheat than lower-level students. Lastly, and not as hypothesized, gender was not correlated with propensity to cheat ($r_{pb} = -.23, p = .74$). This was a small effect size. As a result, the last part of H₂ did not support the theory that gender was a valid predictor of cheating propensity. The gender of the student made no difference in whether they were likely to cheat.

The correlations of H₂ are also represented as follows:

		What is your age?	What is year of study?	What is your gender?	Propensity to Cheat
What is your age?	Pearson Correlation	1	.633**	-.054	.178*
	Sig. (2-tailed)		.000	.296	.011
	N	382	382	382	206
What is year of study?	Pearson Correlation	.633**	1	-.024	.211**
	Sig. (2-tailed)	.000		.644	.002
	N	382	382	382	206
What is your gender?	Pearson Correlation	-.054	-.024	1	-.023
	Sig. (2-tailed)	.296	.644		.741
	N	382	382	382	206
Propensity to Cheat	Pearson Correlation	.178*	.211**	-.023	1
	Sig. (2-tailed)	.011	.002	.741	
	N	206	206	206	206

** . Correlation is significant at the 0.01 level (2-tailed).

* . Correlation is significant at the 0.05 level (2-tailed).

Figure 11. Age, Year of Study, Gender, and Propensity to Cheat Correlations.

Therefore, within H₂, the student's age and year in school when each were correlated with propensity to cheat were supported but gender when correlated with propensity to cheat was not supported.

The last three hypotheses sought to determine if the method of learning used by students was a predictor of cheating behavior.

Hypothesis Three (H₃)

H₃ correlated a deep approach to learning with a propensity to cheat. A deep approach to learning was not correlated with a propensity to cheat, Pearson's $r(204) = .01, p = .86$.

Therefore, H₃ was not supported.

Hypothesis Four (H₄)

H₄ correlated a strategic approach to learning with a propensity to cheat. A strategic approach to learning was not correlated with a propensity to cheat, Pearson's $r(204) = -.13, p = .06$. Therefore, H₄ was not supported.

Hypothesis Five (H₅)

H₅ compared a surface approach to learning with a propensity to cheat. A surface approach to learning was not correlated with a propensity to cheat, Pearson's $r(204) = -.04, p = .53$. Therefore, H₅ was not supported.

Regarding the last three hypotheses, H₃, H₄, and H₅, the way students learned the course material (i.e., deep, strategic, or surface) did not predict a propensity to cheat. Since this part of the study was modeled after the Ballantine et al. (2018) study conducted in the U.K., it is appropriate to compare their findings with this research. Ballantine et al. (2018) found that students that resorted to a surface approach to learning were more likely to engage in cheating behavior. Conversely, students that used deep learning and strategic learning were less likely to engage in cheating behavior (p. 255).

Summary

The study used a non-experimental (quasi-experimental), quantitative research design which examined the relationship between the way ethics content was delivered to the students and the ethical decisions undergraduate college business students made (like deciding whether to cheat on exams or assignments). In this chapter, the researcher presented the findings that were discovered because of the analysis of five different hypotheses. H₁ found that students who had not taken the stand-alone ethics course (L375) were significantly more likely to self-report cheating behavior ($n = 112$, $M = 4.65$, $SD = 0.48$) compared to students who had taken L375 ($n = 94$, $M = 4.80$, $SD = 0.18$), $t(145.38) = 2.99$, $p = .003$, 95% CI of the mean difference [0.05, 0.24], $d = .39$. H₂ found that age was positively correlated with propensity to cheat ($r = .18$, $p = .01$), year in school was positively correlated with propensity to cheat ($r = .21$, $p = .002$), and gender was negatively correlated with propensity to cheat ($r_{pb} = -.23$, $p = .74$). H₃ found that a deep approach to learning was not correlated with a propensity to cheat, Pearson's $r(204) = .01$, $p = .86$. H₄ found that a strategic approach to learning was not correlated with a propensity to cheat, Pearson's $r(204) = -.13$, $p = .06$. H₅ found that a surface approach to learning was not correlated with a propensity to cheat, Pearson's $r(204) = -.04$, $p = .53$. Chapter V will discuss the conclusions based upon this chapter's findings and the corresponding implications and recommendations for moving forward given the research study limitations.

CHAPTER V

CONCLUSIONS AND RECOMMENDATIONS

Introduction

In the previous chapter, the researcher presented the findings that were discovered as a result of the analysis of the following five different hypotheses:

H₁: Students who have received instruction in stand-alone ethics courses are less likely to display cheating behavior in their college careers compared to students who have not received instruction in stand-alone ethics.

H₂: A student's age, year in school, and gender will each predict cheating propensity, with older students, upper-level students and women displaying less cheating behavior than younger students, lower-level students and men.

H₃: The more students exhibit a deep form of learning, which involves the motivation and desire to understand the subject, the less likely they will be to make unethical decisions in their college careers.

H₄: The more students exhibit a strategic form of learning, which is competitive and used to outperform other students, the more likely they will be to make unethical decisions in their college careers.

H₅: The more students exhibit a surface form of learning, which involves memorizing the material, the more likely they will be to make unethical decisions in their college careers.

The study used a non-experimental (quasi-experimental), quantitative research design which examined the relationship between the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams or assignments) and the way ethics content was delivered to the students. The study purpose was to discover how colleges and universities impact the moral development of their undergraduate school of business students through the method by which they teach ethics in their curricula. The data gathered were used to determine the effectiveness of the current ethics training curricula since the survey was divided based upon whether the student had completed a stand-alone ethics course or had just received ethics instruction that was integrated into the existing business coursework. This chapter, Chapter V, will present the conclusions and recommendations that were based upon the findings from Chapter IV.

Conclusions

In the first hypothesis (H_1), the researcher postulated that students who had received instruction in stand-alone ethics courses were less likely to display cheating behavior in their college careers compared to students who had not received instruction in stand-alone ethics. The research data significantly supported this hypothesis. Even though this is a small effect size, it can be concluded that stand-alone ethics classes do reduce self-reported cheating behavior. Additionally, it can also be concluded that students who only receive ethics training integrated within their business coursework have a higher propensity to cheat.

The premise of the second hypothesis (H_2) was a student's age, year in school, and gender will each predict cheating propensity, with older students, upper-level students and women displaying less cheating behavior than younger students, lower-level students and men. Pearson's r correlations were used to determine if there was a connection between age and

propensity to cheat, year in school and propensity to cheat, and gender and propensity to cheat. Since age was positively correlated with a propensity to cheat, the data supported the conclusion that the older the student, the less likely they were to cheat. Furthermore and as hypothesized, year in school was positively correlated with a propensity to cheat. Accordingly, the second part of H₂ significantly supported the theory that year in school was a valid predictor of cheating propensity. The data supported the conclusion that upper-level students (juniors and seniors) were less likely to cheat than lower-level students (first-year and sophomores). Lastly, and not as hypothesized, gender was not correlated with propensity to cheat. As a result, the last part of H₂ did not support the theory that gender was a valid predictor of cheating propensity. This resulted in the conclusion that the gender of the student made no difference in whether they were likely to cheat.

The third hypothesis, H₃, tried to determine if there was a correlation with a deep approach to learning and a propensity to cheat. A deep approach to learning involves the motivation and desire to understand the subject and was not correlated with a propensity to cheat. Since the data did not support this theory, it can be concluded that cheating behavior is unrelated to a deep approach to learning.

The fourth premise, H₄, tried to determine if there was a correlation with a strategic approach to learning and a propensity to cheat. A strategic approach to learning, which is competitive and used to outperform other students, found a correlation with a propensity to cheat although it did not meet the standard for statistical significance. According to Field (2018), the standard for statistical significance is $p = .05$ meaning the probability of getting this result was 1 time out of 20. Since the correlation for H₄ was $p = .06$, the probability of getting this result was 1 time out of 16.65. Therefore, further investigation into this hypothesis is warranted.

The last theory, H₅, tried to determine if there was a correlation with a surface approach to learning and a propensity to cheat. A surface approach to learning, which involves memorizing the material, was not correlated with a propensity to cheat. As found with H₃, the data did not support this premise so it can be concluded that cheating behavior is unrelated to a surface approach to learning.

With regard to the last three hypotheses, H₃, H₄, and H₅, the way students learned the course material (i.e. deep, strategic, or surface) did not predict a propensity to cheat. Having used the Ballantine et al. (2018) study conducted in the U.K. in 2015 as a model, it is appropriate to compare their findings with that of this research. Ballantine et al. (2018) found students that resorted to a surface approach to learning were more likely to engage in cheating behavior. Conversely, students that used deep learning and strategic learning were less likely to engage in cheating behavior (p. 255).

There are concerns that students graduating with ethics training that was limited to being integrated into their existing business course curricula may lead to a greater likelihood of unethical conduct in the workplace. Several research studies including Ballantine et al. (2018) and Floyd et al. (2013) concluded that cheating behavior while undergraduate students increased unethical decisions in the workplace. The result of this research was consistent with those studies. Stand-alone ethics courses increased ethical behavior by exposing students to experiential learning which helped students to increase sensitivity to the moral issues they will be faced with in their school and professional life (Ritter, 2006). Since most business schools have standardized on integrating ethics courses within the business curricula, there was reason for concern that the business scandals that were prevalent in the early part of this century would continue and possibly increase in the future.

Recommendations

There are several implications that are based upon the results of this research. The conclusion that stand-alone ethics courses can lead to better and more ethical decisions than courses that only integrate ethics into the curriculum is consistent with previous research (Floyd et al., 2013; Jonson et al., 2015; Rutherford et al., 2012; Trevino, 1986). Additionally, previous research by Jonson et al. (2015) concluded that a student's age and year in school were valid predictors of cheating behavior, with older students and upper-level students exhibiting a reduced propensity to cheat. Although not statistically significant in this study, previous research by Ballantine et al. (2018) found significance when they correlated strategic learners with a reduced propensity to cheat. Lastly, the differences in the conclusions of the Ballantine et al. study and this research may be attributed to the respective demographic locations (i.e. United Kingdom and United States), the number of schools that participated, and sample size.

Based upon the conclusions of this research study, it is recommended that the AACSB revisit the 2012 decision where they voted to retain the relaxed standards with regard to no longer requiring member institutions to teach a stand-alone ethics course (Rutherford et al., 2012). The results of this research agree with previous studies (Floyd et al., 2013; Rutherford et al., 2012) that the relaxed standards regarding stand-alone ethics courses are contributing factors in business scandals. The status quo of ethics pedagogy has not changed the number of business scandals that continue to occur.

It is important to note previous research on the link between cheating in school and unethical decisions in the workplace. Several authors including Ballantine et al. (2018), Comer and Schwartz (2017), Drumwright et al. (2015), Edwards and Gallagher (2018), and Floyd et al. (2013) have stated that cheating during the time spent as an undergraduate increases the

likelihood of also cheating in the workplace. Since the results of this study conclude that stand-alone ethics classes reduce cheating propensity in school, it is reasonable to deduce that it will also contribute to a reduction in business scandals after graduation. It is therefore recommended that institutions of higher learning ensure their curricula include at least one stand-alone ethics course.

In addition to reducing business scandals, the goal of this study was to improve how business schools are perceived. Studies by Ballantine et al. (2018), Blewitt et al. (2018), Cox et al. (2009), Edwards and Gallagher (2018), Floyd et al. (2013), and Marques (2016) placed indirect blame on institutions of higher learning for the many business scandals. Felton and Sims (2005) found business schools specifically on the defensive for not doing more to graduate students who were better prepared to face the ethical challenges they saw in the workplace. Felton and Sims believed the responsibility of higher education was to ensure their graduates acknowledged the moral conduct expected of them which included the importance of alumni not being involved in business scandals. This can be accomplished by educating students who graduate with integrity so they may become ethical leaders in the workplace (Edwards & Gallagher, 2018). This research supports the conclusions of these authors since stand-alone ethics courses reduce cheating propensity in school which can lead to better and more ethical decisions in the workplace. This diminishes the potential for alumni involvement in business scandals while minimizing what Blewitt et al. (2018) called the ethical training gap from institutions of higher learning. As a result of this study, it is recommended that business schools ensure all students complete at least one stand-alone ethics course since a corresponding reduction in business scandals can positively impact how institutions of higher learning are perceived by those outside of academia.

The limitations of this study include the length of time available to complete this research and available information, both of which may have affected the results. Upon securing IRB approval, there was less than one year available to complete and report on this research. Allowing for increased time to collect the data and report the results would allow future researchers to satisfactorily address this limitation. Additionally, information on the components that make up the research question and hypotheses was limited, which spoke to the need to conduct this study. Another limitation is that the results are not generalizable due to the limited sample size and the fact that only one business school was involved in this study. Future researchers can build upon this study by including additional AACSB member business schools in multiple geographical areas. Due to the COVID-19 pandemic, student contact was not possible so participation was limited to students that chose to complete the survey on their own time after receiving two invitations from the graduate assistant to the Business Law and Ethics department chair. Post-pandemic researchers would be able to increase participation by visiting the respective school classrooms to collect the data. In all cases, future researchers have the opportunity to collect data that can yield generalizable results.

Summary

Chapter V discussed the conclusions based upon the previous chapter's findings and the corresponding implications and recommendations for moving forward given the research study limitations. The study used a non-experimental (quasi-experimental), quantitative research design which examined the relationship between the way ethics content was delivered to the students and the ethical decisions undergraduate college business students made (like deciding whether to cheat on exams or assignments).

The results of the research study were in agreement with past research that stand-alone ethics courses reduce cheating behavior in school. Additionally, the significance of this study was to benefit colleges and universities by demonstrating the need to reintroduce at least one stand-alone ethics course into their business curricula. According to previous research (Ballantine et al., 2018; Comer & Schwartz, 2017; Drumwright et al., 2015; Edwards & Gallagher, 2018; Floyd et al., 2013), students that cheat in college have a much higher likelihood of cheating in the workplace. Ethical decisions made in school will result in students and graduates making better ethical decisions in the workplace (Floyd et al., 2013). When combined with previous research, the findings of this research study are consistent and lead to the conclusion that reducing cheating behavior in undergraduate business students can reduce future business scandals.

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Appendix A

Informed Consent Document

Project Title: A correlational study exploring the relationship between the teaching of ethics in business schools and the ethical behavior of college students in those schools.

Principal Investigator: Jeffrey P. Horwitz, MBA, BS

You are being asked to participate in a research project conducted through Olivet Nazarene University. The University requires that you give your signed agreement to participate in this project. The investigator will explain to you in detail the purpose of the project, the procedures to be used, and the potential benefits and possible risks of participation. You may ask him/her any questions you have to help you understand the project. A basic explanation of the project is written below. Please read this explanation and discuss with the researcher any questions you may have. If you decide to participate in the project, please answer yes to proceed with the questionnaire. If you answer no, the survey will end.

1. Nature and Purpose of the Project: The purpose of this study is to discover how colleges and universities impact the moral development of their undergraduate school of business students through the method by which they teach ethics in their curricula.
2. Explanation of Procedures: The data for this study will be collected directly from all students by administering one hundred fourteen closed ended questions through the internet. Anonymity and confidentiality are assured since no identifying information is included on the questionnaire. The survey should take less than fifteen minutes to complete. After four demographic questions, the scale used for the next sixty-six questions use a self-reported five-point scale ranging from one, which equals strongly disagree, to five, which equals strongly agree. The thirty-four remaining questions are also self-reported and use a five-point scale ranging from one, which equals seventy-five to one hundred percent to five, which equals never. Your responses are important because the data gathered will be used to determine the effectiveness of the current ethics training curricula and, if necessary, recommend ways to cost effectively make changes to improve student outcomes.
3. Discomfort and Risks: There are no known or likely discomforts or risks to the participant.
4. Benefits: The benefits of this research may improve current ethics curricula.
5. Confidentiality: All participant information will be held in the strictest confidence. Anonymity and confidentiality are assured since no identifying information is included on the questionnaire.
6. Refusal/Withdrawal: Refusal to participate in this study will have no effect on any future services you may be entitled to from the University. Anyone who agrees to participate in this study is free to withdraw from the study at any time with no penalty. You understand also

that it is not possible to identify all potential risks in an experimental procedure, and you believe that reasonable safeguards have been taken to minimize both the known and potential but unknown risks.

Please answer Yes to continue with the survey or No to end this survey.

Appendix B

ASSIST Questionnaire

A S S I S T
Approaches and Study Skills Inventory for Students
(Short version)

This questionnaire has been designed to allow you to describe, in a systematic way, how you go about learning and studying. The technique involves asking you a substantial number of questions which overlap to some extent to provide good overall coverage of different ways of studying. Most of the items are based on comments made by other students. Please respond truthfully, so that your answers will **accurately** describe your **actual** ways of studying, and work your way through the questionnaire quite **quickly**.

Background information

Age _____ years

Sex M / F

University or College _____

Year of study _____

Course _____

A. What is learning?

When you think about the term ‘LEARNING’, what does it mean to you?

*Consider each of these statements carefully, and rate them in terms of how close they are to **your own** way of thinking about it.*

	<i>Very Close</i>	<i>Quite Close</i>	<i>Not so Close</i>	<i>Rather Different</i>	<i>Very Different</i>
a. Making sure you remember things well.	5	4	3	2	1
b. Developing as a person.	5	4	3	2	1
c. Building up knowledge by acquiring facts and information.	5	4	3	2	1

d. Being able to use the information you've acquired.	5	4	3	2	1
e. Understanding new material for yourself.	5	4	3	2	1
f. Seeing things in a different and more meaningful way.	5	4	3	2	1

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B. Approaches to studying

The next part of this questionnaire asks you to indicate your relative agreement or disagreement with comments about studying again made by other students. Please work through the comments, giving your **immediate** response. In deciding your answers, think in terms of **this particular lecture course**. It is also very important that you answer **all** the questions: check you have.

5 means agree (√) 4 = agree somewhat (√?) 2 = disagree somewhat (x?) 1 = disagree (x).

Try not to use 3 = unsure (??), unless you really have to, or if it cannot apply to you or your course.

	√	√?	??	x?	x
1. I manage to find conditions for studying which allow me to get on with my work easily.	5	4	3	2	1
2. When working on an assignment, I'm keeping in mind how best to impress the marker.	5	4	3	2	1
3. Often I find myself wondering whether the work I am doing here is really worthwhile.	5	4	3	2	1
4. I usually set out to understand for myself the meaning of what we have to learn.	5	4	3	2	1
5. I organize my study time carefully to make the best use of it.	5	4	3	2	1
6. I find I have to concentrate on just memorizing a good deal of what I have to learn.	5	4	3	2	1
7. I go over the work I've done carefully to check the reasoning and that it makes sense.	5	4	3	2	1
8. Often I feel I'm drowning in the sheer amount of material we're having to cope with.	5	4	3	2	1
9. I look at the evidence carefully and try to reach my own conclusion about what I'm studying.	5	4	3	2	1

	√	√?	??	x?	x
10. It's important for me to feel that I'm doing as well as I really can on the courses here.	5	4	3	2	1
11. I try to relate ideas I come across to those in other topics or other courses whenever possible.	5	4	3	2	1
12. I tend to read very little beyond what is actually required to pass.	5	4	3	2	1
13. Regularly I find myself thinking about ideas from lectures when I'm doing other things.	5	4	3	2	1
14. I think I'm quite systematic and organized when it comes to revising for exams.	5	4	3	2	1
15. I look carefully at tutors' comments on course work to see how to get higher marks next time.	5	4	3	2	1
	√	√?	??	x?	x
16. There's not much of the work here that I find interesting or relevant.	5	4	3	2	1
17. When I read an article or book, I try to find out for myself exactly what the author means.	5	4	3	2	1
18. I'm pretty good at getting down to work whenever I need to.	5	4	3	2	1
19. Much of what I'm studying makes little sense: it's like unrelated bits and pieces.	5	4	3	2	1
20. I think about what I want to get out of this course to keep my studying well focused.	5	4	3	2	1
21. When I'm working on a new topic, I try to see in my own mind how all the ideas fit together.	5	4	3	2	1
22. I often worry about whether I'll ever be able to cope with the work properly.	5	4	3	2	1
23. Often I find myself questioning things I hear in lectures or read in books.	5	4	3	2	1
24. I feel that I'm getting on well, and this helps me put more effort into the work.	5	4	3	2	1
25. I concentrate on learning just those bits of information I have to know to pass.	5	4	3	2	1
26. I find that studying academic topics can be quite exciting at times.	5	4	3	2	1
27. I'm good at following up some of the reading suggested by lecturers or tutors.	5	4	3	2	1
28. I keep in mind who is going to mark an assignment and what they're likely to be looking for.	5	4	3	2	1
29. When I look back, I sometimes wonder why I ever decided to come here.	5	4	3	2	1
30. When I am reading, I stop from time to time to reflect on what I am trying to learn from it.	5	4	3	2	1
31. I work steadily through the term or semester, rather than leave it all until the	5	4	3	2	1

	√	√?	??	x?	x
last minute.					
32. I'm not really sure what's important in lectures so I try to get down all I can.	5	4	3	2	1
33. Ideas in course books or articles often set me off on long chains of thought of my own.	5	4	3	2	1
34. Before starting work on an assignment or exam question, I think first how best to tackle it.	5	4	3	2	1
35. I often seem to panic if I get behind with my work.	5	4	3	2	1
36. When I read, I examine the details carefully to see how they fit in with what's being said.	5	4	3	2	1
37. I put a lot of effort into studying because I'm determined to do well.	5	4	3	2	1
38. I gear my studying closely to just what seems to be required for assignments and exams.	5	4	3	2	1
39. Some of the ideas I come across on the course I find really gripping.	5	4	3	2	1
40. I usually plan out my week's work in advance, either on paper or in my head.	5	4	3	2	1
41. I keep an eye open for what lecturers seem to think is important and concentrate on that.	5	4	3	2	1
	√	√?	??	x?	x
42. I'm not really interested in this course, but I have to take it for other reasons.	5	4	3	2	1
43. Before tackling a problem or assignment, I first try to work out what lies behind it.	5	4	3	2	1
44. I generally make good use of my time during the day.	5	4	3	2	1
45. I often have trouble in making sense of the things I have to remember.	5	4	3	2	1
46. I like to play around with ideas of my own even if they don't get me very far.	5	4	3	2	1
47. When I finish a piece of work, I check it through to see if it really meets the requirements.	5	4	3	2	1
48. Often I lie awake worrying about work I think I won't be able to do.	5	4	3	2	1
49. It's important for me to be able to follow the argument, or to see the reason behind things.	5	4	3	2	1
50. I don't find it at all difficult to motivate myself.	5	4	3	2	1
51. I like to be told precisely what to do in essays or other assignments.	5	4	3	2	1
52. I sometimes get 'hooked' on academic topics and feel I would like to keep on studying them.	5	4	3	2	1

C. Preferences for different types of course and teaching

5 = definitely like (√) 4 = like to some extent (√?) 2 = dislike to some extent (x?) 1 = definitely dislike (x)

Try not to use 3 = unsure (??), unless you really have to, or if it cannot apply to you or your course.

	√	√?	??	x?	x
a. Lecturers who tell us exactly what to put down in our notes.	5	4	3	2	1
b. Lecturers who encourage us to think for ourselves and show us how they themselves think	5	4	3	2	1
c. Exams which allow me to show that I've thought about the course material for myself.	5	4	3	2	1
d. Exams or tests which need only the material provided in our lecture notes.	5	4	3	2	1
e. Courses in which it's made very clear just which books we have to read.	5	4	3	2	1
f. Courses where we're encouraged to read around the subject a lot for ourselves.	5	4	3	2	1
g. Books which challenge you and provide explanations which go beyond the lectures.	5	4	3	2	1
h. Books which give you definite facts and information which can easily be learned.	5	4	3	2	1

Finally, how well do you think you have been doing in your assessed work overall, so far?

*Please rate yourself **objectively**, based on the grades you have been obtaining.*

<i>Very well</i>		<i>Quite Well</i>		<i>About average</i>		<i>Not so well</i>		<i>Rather badly</i>
9	8	7	6	5	4	3	2	1

Appendix C

Email Permission to Use Applicable Questionnaires

Ballantine, Joan <joan.ballantine@ulster.ac.uk>
Tue 8/25/2020 5:00 PM
To: Jeffrey Horwitz
Cc: Toni Pauls

Dear Jeffery

Thank you for confirming. I would be interested in knowing the results of your work in due course.

Best regards
Joan

Joan Ballantine BA, MSc, PhD, FCCA
Professor of Accounting
Department of Accounting, Finance & Economics
Room 3C23 | Jordanstown Campus | Shore Road | BT37 0QB
Telephone: +44 (0)28 90366204
E: joan.ballantine@ulster.ac.uk W: www.ulster.ac.uk

Vice Chair, BAFA Accounting Education Special Interest Group
bafa.ac.uk/subgroups/special-interest-groups/accounting-education/
Chair, BAFA Committee for Departments of Accounting and Finance
<https://bafa.ac.uk/subgroups/cdaf/>
From: Jeffrey Horwitz <jphorwitz@olivet.edu>
Sent: 25 August 2020 12:32
To: Ballantine, Joan <joan.ballantine@ulster.ac.uk>
Cc: Toni Pauls <tmpauls@olivet.edu>
Subject: Re: Permission to Use DOI:10.1007/s10551-016-3039-4 for Doctoral Dissertation

[EXTERNAL EMAIL]

□

Dr. Ballantine:

I am in receipt of your email and the thirty-four cheating behaviors. Thanks to you and your co-authors for allowing me to use the CBI scale for my doctoral dissertation. All of you will be properly cited in APA format and, if you desire, will receive a copy of the completed dissertation.

Sincerely,

Jeffrey Horwitz

From: Ballantine, Joan <joan.ballantine@ulster.ac.uk>
Sent: Tuesday, August 25, 2020 5:21 AM
To: Jeffrey Horwitz <jphorwitz@olivet.edu>
Cc: Toni Pauls <tmpauls@olivet.edu>; Ballantine, Joan <joan.ballantine@ulster.ac.uk>
Subject: RE: Permission to Use DOI:10.1007/s10551-016-3039-4 for Doctoral Dissertation

Hi Jeffrey

Please find attached the 34 cheating behaviours that we used in our study. In using these, could you cite our paper?

Can you confirm receipt of this email?

Best regards
Joan

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Chair, BAFA Committee for Departments of Accounting and Finance
<https://bafa.ac.uk/subgroups/cdaf/>

From: Jeffrey Horwitz <jphorwitz@olivet.edu>
Sent: 21 August 2020 18:26
To: Ballantine, Joan <joan.ballantine@ulster.ac.uk>
Cc: Toni Pauls <tmpauls@olivet.edu>
Subject: Re: Permission to Use DOI:10.1007/s10551-016-3039-4 for Doctoral Dissertation

[EXTERNAL EMAIL]

Dr. Ballantine:

I realize I have given you very little information regarding my dissertation topic. The purpose of this study is to discover how colleges and universities impact the moral development of their undergraduate school of business students through the method by which they teach ethics in their curricula. My research question asks: Is there a relationship between the ethical decisions undergraduate college business students make (like deciding whether to cheat on exams and/or assignments) and the way ethics content was delivered to the students?

The study conducted by you and your associates in the United Kingdom regarding whether "future managers and business executives be influenced to behave more ethically in the workplace? The impact of approaches to learning on business students' cheating behavior" that I located in the *Journal of Business Ethics*, 149(1), 245-258, is applicable in the United States. Can you please provide me with information on how I can receive permission to duplicate the scales used in your study for use at two Midwestern United States universities?

Thank you.

Jeffrey Horwitz
Olivet Nazarene University

From: Jeffrey Horwitz
Sent: Tuesday, August 18, 2020 12:44 PM
To: joan.ballantine@ulster.ac.uk <joan.ballantine@ulster.ac.uk>
Cc: Toni Pauls <tmpauls@olivet.edu>
Subject: Permission to Use DOI:10.1007/s10551-016-3039-4 for Doctoral Dissertation

Dr. Ballantine:

I am seeking permission to use the above referenced study and the two scales (short form ASSIST and Cheating Behavior Inventory) for my doctoral dissertation. Can you please provide me with information on how I can duplicate the scales used in your study for use at two Midwestern United States universities?

Thank you (in advance).

Jeffrey Horwitz

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Appendix D

Cheating Behavior Index Questionnaire

Academic Behavior in Examinations

Please answer the following questions with respect to your overall behavior when sitting for examinations for all modules in your degree program by ticking the appropriate box.

How often have you done the following in your exams?	100%-75% of my exams	74%-50% of my exams	49%-25% of my exams	24-1% of my exams	Never
1. Used unauthorized material in an examination (e.g. notes, 'cribs', pre-programmed calculator, electronic device)					
2. Provided unplanned help to someone else during an examination					
3. Obtained unplanned help from someone else during an examination					
4. Copied from a neighbor during an examination without him/her realizing					
5. Engaged in premeditated collusion between two or more students to help each other during an examination					
6. Continued to write in an examination after the invigilator has asked candidates to stop writing					
7. Gained advance information about the contents of an examination paper dishonestly					
8. Bribed or blackmailed a fellow student or a lecturer/professor to provide unauthorized assistance with regard to an examination					
9. Taken an examination for someone else					
10. Had someone else take an examination for you					
11. Lied about medical or other circumstances to get special consideration in the form of extra time to complete an examination					
12. Lied about medical or other circumstances to get the Examination Board to take a more lenient view of your result					
13. Lied about medical or other circumstances to be permitted to sit the examination at a later stage					

Academic Behavior in Coursework

Please answer the following questions with respect to your overall behavior when completing coursework/ assignments (for which a mark is awarded) across all modules in your degree program by ticking the appropriate box.

How often have you done the following in your coursework?	100%-75% of my coursework	74%-50% of my coursework	49%-25% of my coursework	24-1% of my coursework	Never
1. Copied another student's coursework <i>without</i> his/her knowledge					
2. Copied another student's coursework <i>with</i> his/her knowledge					
3. Allowed your coursework to be copied by another student					
4. Done another student's coursework for him/her without financial reward					
5. Done another student's coursework for him/her for financial reward					
6. Copied information directly from a website, book or academic journal with reference to the source but not providing quotation marks					
7. Copied information directly from a website, book or academic journal without referencing the source					
8. Paraphrased/summarized information from a website, book or academic journal without referencing the source					
9. Fabricated references or a bibliography					
10. Added items to a bibliography that were not used in writing an assignment (i.e. padding)					
11. Altered data (e.g. adjusting data to obtain a significant result)					
12. Invented data (i.e. entering non-existent results into a database) and reported it					
13. Submitted coursework as an individual piece of work when it has actually been written jointly with another student					
14. Submitted coursework from an outside source (e.g. a former student offers to sell pre-prepared essays or from an internet					

How often have you done the following in your coursework?	100%-75% of my coursework	74%-50% of my coursework	49%-25% of my coursework	24-1% of my coursework	Never
essay banks)					
15. Not contributed your fair share to group work					
16. In a situation where students mark each other's work (i.e. peer assessment), come to an agreement with another student or students to mark each other's work more generously than it merits					
17. Visited a lecturer/professor with the intention of influencing your coursework mark					
18. Bribed or blackmailed a fellow student or a lecturer/professor to provide unauthorized assistance with regard to coursework					
19. Failed to report a grading error made on your coursework by the lecturer/professor					
20. Lied about medical or other circumstances to get an extended deadline for submitting assignments/coursework					
21. Lied about medical or other circumstances to get exemption from assignments/coursework					

Thank you very much for spending time completing this questionnaire: it is much appreciated.