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Main article

Do perceptions of the utility of ethics affect academic cheating?

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ABSTRACT

Academic cheating is an epidemic that higher educational institutions have struggled to contain. The pervasiveness of cheating among business majors is alarming as students who cheat in the academic setting are more likely to engage in unethical behavior while in the workplace (Carpenter et al., 2004; McCabe et al., 1996; Nonis & Swift, 2001). While the business and accounting literature has previously explored academic and demographic characteristics associated with cheating, the extant research has not explored whether there is a relationship between students' perceptions as to the utility of ethics in the workplace (defined as the importance employers place on ethics when hiring applicants for entry-level positions) and the prevalence of academic cheating. Thus, the purpose of this research is to determine the relationship between undergraduate business and accounting students' perceptions of the utility of ethical behavior in the workplace and their likelihood to cheat in school. Using PLS-SEM, this study concludes that the frequency of cheating in each of the four categories examined (planned cheating, spontaneous cheating, plagiarism, and improper use of resources) was predicted to increase for every standardized increase in rank of ethics toward less important. The relationship existed even when testing for social desirability bias.

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1. Introduction

Corporate scandals such as those at Enron, Adelphia, Arthur Andersen, and WorldCom have placed business ethics at the forefront of public debate (Copeland, 2005; Smyth, Davis, & Kroncke, 2009). These cases, among others, have contributed to the deterioration of trust in the marketplace (Tenbrunsel, Smith-Crowe, & Umphress, 2003; Trevino, Weaver, & Reynolds, 2006). The decline in marketplace confidence culminated in an enhanced regulatory environment through the enactment of legislation, such as the Sarbanes Oxley Act of 2002 (Rockness & Rockness, 2005). In addition to precipitating new regulatory mechanisms, such malfeasance imperils the goodwill and financial performance of the organization (Kaptein, 2008; Orlitzky, Schmidt, & Rynes, 2003). As a result, stakeholders are demanding increased accountability and transparency within organizations (Kaptein, 2008; Trevino et al., 2006).

As scholars reflected upon the ethical transgressions that triggered the plethora of corporate scandals, some blamed universities for failing to foster stronger ethical values in their students to prepare them for the workplace (Verschoor, 2003). According to the Association to Advance Collegiate Schools of Business (Association to Advance Collegiate Schools of Business – International, 2004), accredited institutions are to integrate business ethics into their curriculum (Association to Advance Collegiate Schools of Business – International, 2004; Bloodgood, Turnley, & Mudrack, 2009; Reisenwitz, 2012). The purpose of this requirement is to better prepare students to address ethical quandaries in the workplace (Association to Advance Collegiate Schools of Business – International, 2004).

Even with the increased focus on teaching business ethics, academic cheating remains a global concern, with many studies finding that between 50% and 87% of students cheated during their post-secondary education (Melgoza & Smith, 2008). Moreover, some of these studies have concluded that business students are the most unethical, with as many as 87% of business students admitting to have cheated during their post-secondary education (Caruna, Ramaseshan, & Ewing, 2000). The heightened level of academic cheating among business students is unsurprising as undergraduate students majoring in business disciplines frequently select their major based upon expectations of job opportunities and attractive compensation packages (Dudley, Dudley, Clark, & Payne, 1995). As such, these students understand that their grades allow employers to distinguish between high-performing and low-performing employees (Spence, 1973). Thus, students strive for the perception of higher academic achievement, measured by grades, in order to entice desirable employers that offer higher levels of compensation.

What is surprising, however, is that students consider themselves to be very honest or honest (Rakovski & Levy, 2007) and believe that unethical behavior is essential to advance careers (Lawson, 2004). Moreover, there is evidence that business students maintain they are more ethical than business practitioners (Lawson, 2004). Additionally, business students presume practitioners will act in an unethical manner (Lawson, 2004). Interestingly, the literature provides evidence that students underappreciate the utility of ethics in the workplace. Utility of ethics, as defined in the current study, refers to the importance employers place on ethics when hiring applicants for entry-level positions. The perceptions as to the utility of ethics in the workplace were explored by Gabric and McFadden (2001) by asking both employers and students to force rank the importance of 34 personal characteristics needed to secure an entry-level position. The results revealed that employers ranked being ethical as the chief personal characteristic valued for entry-level positions. In contrast, students ranked being ethical as the sixth most important personal characteristic.

The pervasiveness of cheating among business majors is alarming, as the literature provides evidence that *students who cheat in the academic setting are more likely to engage in unethical behavior while in the workplace* (Carpenter, Harding, Finelli, & Passow, 2004; McCabe, Trevino, & Butterfield, 1996; Nonis & Swift, 2001). Although there exists a disconnection between student perceptions and employer values, research has not explored the relationship between the prevalence of cheating and student perceptions regarding the importance of ethics to employers. Thus, the purpose of this research is to determine how individual business and accounting students' perceptions of the utility of ethical behavior in the workplace are related to their likelihood to cheat in school. This study's importance derives partially from previous research that has revealed a relationship between the prevalence of academic cheating and workplace misconduct (Carpenter et al., 2004; McCabe et al., 1996; Nonis & Swift, 2001). However, extant business and accounting research has not investigated the relationship

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