

FACTORS INFLUENCING MANAGEMENT STUDENTS' PERCEPTION ON ETHICS: AN EMPIRICAL STUDY IN AHMEDABAD AND GANDHINAGAR

Shahir Bhatt*, Amola Bhatt**

Abstract **Rationale** – The basic training in ethics is believed to be imparted by family and educational institutes, but the end result (execution of ethical practices) is a combination of inherent values and external environment. Also, there is a dearth of studies trying to find out the factors influencing ethical perceptions in management students, especially in the state of Gujarat, India. Thus, the study is an effort to diagnose the significant factors influencing ethical practices of students, aspiring to become managers.

Purpose - The study indicates the factors which influence the ethical perception of management students. The study also examines whether these factors have any relation with the CGPA (Cumulative Grade Point Average) of the students, parents' monthly income and specialization selected by the students.

Design/ Methodology/ Approach – The data is collected using a self-administered questionnaire. The sample for this study is MBA final year students in Ahmedabad and Gandhinagar districts of Gujarat. The sample size for the study is 195 respondents. Analysis has been done by using multivariate techniques like Factor Analysis followed by Analysis of Variance (ANOVA).

Findings – The factors driving the ethical perceptions of students are influence of education/ instructor on ethics, influence of technology, attitude related to cheating, ethical climate on campus and priority towards ethics. It has been found that there exists a relationship between the following: (i) ethical climate on campus and CGPA (ii) attitude towards cheating and parents' monthly income (iii) priority towards ethics and specialization of students.

Research Limitations/ Implications - A key limitation of this study is the sampling frame. Future studies should replicate this study in different contexts.

Keywords Ethics, Students, Perception

INTRODUCTION

The wave of unprecedented corporate scandals like Satyam, Barclays, GlaxoSmithKline, J P Morgan Chase, Enron etc. has triggered the mainstream media and has brought forth the issue of professional ethics. As a result, society has lost faith in business integrity and citizens no longer trust businesses and business personnel to behave ethically. After multiple corporate scandals, business schools are held responsible for developing ethical business leaders (Gioia, 2002; Swanson and Fredrick, 2005). The need for effective ethics education and research is of high importance because of such crisis. High professionalism combined with unshakable morals and shaped personal attitudes are very important elements in determining the quality of management of enterprises.

Ethics play an important role in everyday life. Ethics is formally defined as “the discipline dealing with what are good and bad with moral duty and obligation” (Merriam-Webster Dictionary, 2011). The Chamber's Dictionary

defines ethics as the science of morals and that branch of philosophy which is concerned with human character and conduct. Colleges and universities are custodians of knowledge. Thus, ethics should play a central role in university and not merely a cosmetic role (i.e. as a set of rules to disciplinary misconduct).

It would be a matter of great learning for employers to understand the perceptions of budding future managers on ethics. Students are the main source of new employment due to their fresh knowledge in the area, their potent interpersonal skills and their well built communication strategies. The basic training in ethics is believed to be imparted by family and educational institutes, but the end result (i.e. the execution of ethical practices) is a combination of inherent values and external environment. Also, there is a dearth of studies trying to find out the factors influencing ethical perceptions in management students, especially in the state of Gujarat in India. Thus, the study is an effort to diagnose the significant factors influencing ethical practices of students, aspiring to become managers.

* Assistant Professor, Shri Jairambhai Patel Institute of Management & Computer Applications (Formerly NICM), Gandhinagar, Gujarat, India. Email: shahirbhatt@gmail.com

** Assistant Professor, L.J. – MBA Program, Ahmedabad, Gujarat, India. Email: amola_29@yahoo.co.in

LITERATURE REVIEW

Much has been written and researched about the students' ethics in higher education (Rakovski & Levy, 2007). Most ethics research examine the impact of variables such as gender, major/discipline, age, student classification, nationality, and culture on the students' perception of ethics (Anitsal, Anitsal, and Elmore, 2009; Borkowski, and Ugras, 1998; Klein, Levenburg, McKendall, and Mothersell, 2006; Kitahara, Westfall, and Mankelwicz, 2011; MacKewn, and Van Vuren, 2007; Mahdavi, 2009; Molnar, Kletke, and Chongwatpol, 2008; Shurden, Santandreu, and Shurden, 2010; Tang, and Chen, 2008).

Several scholars (Business Roundtable for Corporate Ethics, 2006; Association to Advance Collegiate Schools of Business, 2004) agree that ethical responsibilities of businesses extend beyond merely ensuring the financial health of the corporation. "Business ethics creates a sphere of responsibility having at its centre the individual or corporation, and on its periphery at an equal distance from the centre, the various groups and interests to which those in the centre have a responsibility. Just as parents have responsibilities to their families and children, corporations have responsibilities to those individuals and groups involved in their corporate lives" (Solomon, 1994).

Different studies have addressed the students' dishonest behaviour on the basis of age as well. It is reported that younger students engaged more often in cheating than their elder counterparts (Haines, Diekhoff, LaBeff, and Clark, 1986; Graham et al., 1994; Diekhoff, LaBeff, Clark, Williams, Francis, and Haines, 1996). Several studies have found that males were more likely to take ethical actions than females (Allen, Bacdayan, Kowalski, and Roy, 2005; Sikula, and Costa, 1994). This finding runs contrary to most studies which have examined differences in ethical perception between men and women. Regarding the subject majors and program levels of students, researchers are confused. Many studies provided evidence that, at the college and university level, the business students are among the most dishonest ones (Caruana, Ramaseshan, and Ewing, 2000; Clement, 2001; Smyth, and Davis, 2004). Business students provided the highest cheating rate 87% while comparing it to the other non-business majors (Caruana et al., 2000).

A study conducted by Desplaces, Beauvais, Melchar, and Bosco (2007) investigated the impact of business education and the academic environment on the individuals' ability to make ethical decisions. Introducing courses in business ethics or integrating ethics into the existing courses has been recommended by some researchers (Lewin, 1983; Salmans, 1987; Vogel, 1987; Felicetti and Stewart, 1998). Lewin (1983) believes that courses in ethics would bring some positive changes to the business world. According to him

some alumni who had taken ethics courses had seen it as a helpful experience. Vogel (1987) emphasised the teaching of ethics at business schools.

A research conducted by Molnar, Kletke, and Chongwatpol (2008) showed that undergraduate students tend to think that it is more tolerable for them to cheat using IT than without the use of IT. Further, when IT is utilized, respondents perceived that it is more acceptable for them to cheat than for others to cheat. There have been many studies that have examined business students' attitudes, responses, and perceptions of ethical/unethical business behaviour, but very few have actually been conducted in India. Also, very few researchers have analysed CGPA (Cumulative Grade Point Average) and parents' income as variables affecting ethics.

OBJECTIVES

- To determine the factors affecting the ethical perceptions of future managers
- To analyse whether the factors brought out from the study have any relation with parent's income, CGPA and specialization of the students

HYPOTHESIS

- There is no significant relationship between factors influencing ethical perceptions and CGPA
- There is no significant relationship between factors influencing ethical perceptions and parent's income
- There is no significant relationship between factors influencing ethical perceptions and specialization selected (majors)

RESEARCH METHODOLOGY

The research design for the study is descriptive in nature and the sampling unit were second year MBA students. The questionnaire constructed for the study included several questions which were continuous and categorical in nature. The survey consisted of 24 questions that covered demographics, sources of acquiring ethical standards, students' ethical perceptions, and perceptions of cheating and impact of education on ethics. The first section of the survey solicited 16 interdependent items to determine the MBA students' perception on ethics. These questions were measured using a five point Likert Scale, ranging from 1 representing Strongly Disagree and 5 representing Strongly Agree. On the basis of these 16 statements, the factors affecting ethical perceptions have been derived. Most of the questions were derived from the Maricopa Community College study and were revised as per the requirements for the study (Kidder, Mirk, and Lodges, 2002; Lau, Caracciolo, Roddenberry, and Scroggins, 2011).

The final questionnaire comprising of 16 items in the scale achieved cronbach alpha of 0.763 as shown in the table. Any value of Cronbach above 0.6 shows that the scale is reliable (Table 1). SPSS 17 was used for the same.

Table 1: Reliability Statistics

Cronbach's Alpha	No. of Items
.763	16

The next question was a rank order question in which the students had to rank the methods to be used for ethical education from 1 to 5. Following question revealed the main source of acquiring ethical standards (family upbringing, personal experiences, religion, and education). The next questions comprised of the name of the college, gender, CGPA, parents' monthly income, parents' occupation and the specialization selected by the student.

The final study involved a survey conducted in different colleges in Ahmedabad and Gandhinagar districts of Gujarat state between November 2012 and December 2012. Convenient sampling technique has been used for the study. Responses were obtained from 195 respondents. Factor Analysis along with Analysis of Variance (ANOVA) has been used to analyse the data collected.

DATA ANALYSIS

The breakup of the sample population was as shown in Table 2.

Methods to be used for Ethical Education

Table 3 shows the ranks given by students on the methods for ethical education.

The findings suggested that business students found it more convincing to learn about ethics from real world examples and cases, rather than classroom or theoretical teaching of ethics.

Table 2: Demographics

		Frequency	Percent (%)
Gender	Male	126	64.6
	Female	69	35.4
CGPA	less than 6	43	22.1
	6-8	124	63.6
	more than 8	28	14.4
Parents' Monthly Income	Less than 25000	67	34.4
	25000-40000	64	32.8
	40000-55000	38	19.5
	More than 55000	26	13.3
Parents' Occupation	Government Job	84	43.1
	Private Job	39	20.0
	Business	70	35.9
	Others	2	1.0
Specialization (Major)	Marketing	69	35.4
	Finance	100	51.3
	HR	26	13.3

Source of acquiring ethical standards

Majority of students believed that ethical standards are built up from family upbringing (54.4%). Few budding managers were of the opinion that education (12.3%) helps in acquiring ethical standards.

Factors Influencing Ethical Perceptions

To determine the important factors influencing the ethical perceptions of students, the Principal Component Factor Analysis (PCA) with varimax rotation was performed for the 16 items measuring ethics. The result indicated that the Bartlett's Test of Sphericity (Bartlett, 1954) was significant (Chi-Square 657.737, p-value < 0.0001). The Kaiser-Mayer-Olkin (KMO) measure of sampling adequacy was high at 0.678. This KMO value of 0.678 is excellent since it exceeded the recommended value of 0.6 (Kaiser, 1974). The

Table 3: Ethical Education - Ranks

	Weighted Index	Rank
Infusing ethics into MBA Program and entire curriculum	35.8	Rank 4
Establishing an ethical climate in the program, i.e. students' culture, MBA culture in general, and within school	43.4	Rank 2
Listening and learning from real world ethical business exemplars	47.6	Rank 1
Discussing and analyzing real world ethical dilemmas	38.4	Rank 3
Using Role Plays	29.4	Rank 5

two results of (KMO and Bartlett's) suggest that the data is appropriate to proceed with the factor analysis procedure (Malhotra, 2010).

Table 4: Sources

	Frequency	Percent
Family upbringing	106	54.4
Religion	18	9.2
Personal Experiences	47	24.1
Education	24	12.3

Table 5: KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.678
Bartlett's Test of Sphericity	Approx. Chi-Square	657.737
	Df	120
	Sig.	.000

Exploratory Factor Analysis (EFA) was performed and only those factors were retained which had an eigen value more than 1 since they were considered significant. An eigen value represents the amount of variance associated with the factor. The result was that there was a total of 5 factors, which explained for 58.214 % of the total variance. The factors considered should together account for more than 50% of

the total variance (Malhotra 2010). One variable dealing with the importance of ethics in college had very low value and so that was eliminated.

Factor 1 loaded on four variables could be labelled as Influence of Education / Instructor on ethics as it comprised dimensions related to academics playing a huge role in the life of students, preaching ethics and also the role of faculty members in the college on developing the ethical framework in the minds of future managers. The items received a mean of 3.64 on a scale of 1 to 5 where majority agreed that education and faculty had a role in developing ethics of the students. Numerous researchers have asserted that aside, from diffusion of knowledge; higher education is also charged with their student's moral and ethical development (Hickok, 2006; Rainey, 2006; Kohlberg, 1981). In an earlier study conducted by Shurden, Santandreu and Shurden (2010), the researchers analysed that the student's perception of ethics was positively influenced by ethics education and their perception changed over time. A contradictory study by Bloodgood, Turnley and Mudrack (2010) suggested no relation between education and student's view on cheating. However, the present study made it evident that student's perception was impacted by both education as well as the instructors.

Factor 2 correlated the most on two variables i.e. cheating becomes easier in online examination compared to offline and whenever technology is involved, cheating becomes

Table 6: Factors influencing ethics

Factor 1: Influence of Education/ Instructor on Ethics					
Education should play a big role in teaching students about ethics	.485				
Faculties and instructors help students develop values in their classes	.752				
Faculty and instructors should enforce ethical standards onto their students	.528				
Faculty and instructors incorporate ethical training into their classes	.566				
Factor 2: Influence of Technology					
It is easier to cheat in an online class than a regular class		.695			
It is easier to cheat when technology is involved		.703			
Factor 3: Attitude Related to Cheating					
I have never cheated on my school work while I was in high school			.612		
I have never cheated on my work while I was in college at undergraduate level			.861		
When I see other students cheat I feel compelled to report them			.491		
It is acceptable to cheat in a non specialization class (negative)			-.744		
Factor 4: Ethical Climate on Campus					
I don't think that students abide by the University's Code of ethics				.761	
I consider the faculties and instructors in my college to be ethical human beings				.627	
By the time people reach college age it is too late to teach them about ethics				.509	
Factor 5: Priority towards Ethics					
Ethics is very important to me					.753
I hold myself to the same ethical standards that I hold others too					.508

Table 7: ANOVA

		Sum of Squares	df	Mean Square	F	Sig.
Influence of Education and Instructor	Between Groups	3.006	2	1.503	2.825	.062
	Within Groups	102.131	192	.532		
	Total	105.137	194			
Influence of Technology	Between Groups	.939	2	.469	.694	.501
	Within Groups	123.083	192	.676		
	Total	124.022	194			
Attitude related to cheating	Between Groups	.920	2	.460	1.109	.332
	Within Groups	75.490	192	.415		
	Total	76.410	194			
Ethical climate on campus	Between Groups	2.933	2	1.467	3.531	.031
	Within Groups	75.583	192	.415		
	Total	78.517	194			
Priority related to ethics	Between Groups	1.257	2	.629	.961	.384
	Within Groups	119.059	192	.654		
	Total	120.316	194			

easier. This might be labelled as Influence of Technology. The items received a mean of 3.26 on a scale of 1 to 5 where majority agreed that technology increased the chance of cheating. The use of technology for cheating has increased so much that student even uses to break into the computer files of professors and steal exam papers and result sheets (Fishbein, 1993). A research conducted by Molnar, Kletke, and Chongwatpol (2008) showed that undergraduate students believed that technology had an influence on ethics. A new finding came up from this study that even for MBA students; the role of technology was evident in building up the perceptions related to ethics.

Factor 3 can be labelled as Attitude Related to Cheating. It is loaded on 4 variables which included the occurrence of cheating in high school, cheating in college, reporting of cheating to college authorities and acceptance of cheating in a non major class. The items received a mean of 3.19 on a scale of 1 to 5 where only the fourth item (acceptance to cheat in a non major class) which is negative correlated with factor 3 had a mean below 3 (i.e. 2.65). It was also found that there was no change in the attitude of students towards academic dishonesty at the graduate and undergraduate levels which contradicted several studies like Klein et al. (2007), which suggested that 86% of students cheated in colleges and 50% of students had engaged in multiple kinds of cheating.

Factor 4 loaded on three variables. It can be labelled as Ethical Climate on Campus as it included issues related to faculty and instructors, college code of ethics and college student's age as a bar in learning about ethics. The items received a mean of 3.23 on a scale of 1 to 5 where only the third item (It is too late to learn ethics at college age) had a mean below 3 (2.85). It was clear from this that age was not

a hindrance in learning about ethics. Majority of students believed that faculties were ethical human beings, yet they were unsure about their peers abiding the university's code of ethics.

Factor 5 loaded on two variables. It could be labelled as Priority towards Ethics. It consisted of ethics being important in one's life and students holding the same ethical standards as they expected others to hold to. These items received the highest mean of 3.81.

One Way ANOVA (Analysis of Variance) was used to test the following three hypotheses. Data was normally distributed and homogeneity of variance was checked using Levene's Statistic.

Hypothesis 1:

H0: There is no significant relationship between factors influencing ethical perceptions and CGPA.

H1: There is significant relationship between factors influencing ethical perceptions and CGPA.

It is evident from Table 7 that the only factor having p value less than .05 and hence null hypothesis could be rejected for "Ethical Climate on Campus". There was a statistically significant difference between groups as determined by one-way ANOVA ($F(2,192) = 3.531, p = .031$). A Tuckey post-hoc test revealed that ethical climate on campus was statistically lower for students with CGPA less than 6 bracket (3.03 plus minus .632, $p = .031$) than for those with CGPA ranging between 6 and 8 (3.33 plus minus .642). It was inferred that students with low CGPA believed that the college environment was less ethical in comparison to students with higher CGPA.

Table 8: ANOVA

		Sum of Squares	Df	Mean Square	F	Sig.
Influence of Education and Instructor	Between Groups	1.969	3	.656	1.215	.305
	Within Groups	103.167	191	.540		
	Total	105.137	194			
Influence of Technology	Between Groups	1.348	3	.449	.663	.576
	Within Groups	122.673	191	.678		
	Total	124.022	194			
Attitude related to cheating	Between Groups	4.092	3	1.364	3.413	.019
	Within Groups	72.319	191	.400		
	Total	76.410	194			
Ethical climate on campus	Between Groups	2.295	3	.765	1.817	.146
	Within Groups	76.221	191	.421		
	Total	78.517	194			
Priority related to ethics	Between Groups	4.973	3	1.658	2.601	.054
	Within Groups	115.343	191	.637		
	Total	120.316	194			

Table 9: Robust Tests of Equality of Means

		Statistic	df1	df2	Sig.
Effect of Education and Instructor	Welch	.562	2	75.201	.572
Effect of Technology	Welch	.344	2	78.951	.710
Attitude related to cheating	Welch	1.621	2	75.802	.205
Ethical climate on campus	Welch	2.386	2	65.219	.100
Priority related to ethics	Welch	4.370	2	82.654	.016

Hypothesis 2:

H0: There is no significant relationship between factors influencing ethical perceptions and parents' income.

H1: There is significant relationship between factors influencing ethical perceptions and parents' income.

It is evident from Table 8 that the only factor having p value less than .05 and hence null hypothesis could be rejected for "Attitude related to Cheating". There was a statistically significant difference between groups as determined by one-way ANOVA ($F(3,191) = 3.413$, $p = .019$). A Tuckey post-hoc test revealed that attitude related to cheating was statistically higher for students with parents' income between Rs. 40000 and Rs. 55000 (3.41 plus minus .650, $p = .016$) than for those with parents' income between Rs. 25000 and 40000 (3.01 plus minus .636). It was inferred that students with comparatively higher parents' income were inclined to cheat more than others.

Hypothesis 3:

H0: There is no significant relationship between factors influencing ethical perceptions and Specialization Selected (Majors).

H1: There is significant relationship between factors influencing ethical perceptions and Specialization Selected (Majors).

It is evident from Table 9 that only factor having p value less than .05 and hence null hypothesis could be rejected for that factor (Priority towards Ethics) only. The assumption of homogeneity of variance was violated; therefore, the Welch F ratio was reported. There was a statistically significant difference between groups as determined by Welch ($F(2,82.654) = 4.370$, $p = .016$). Hence, null hypothesis was rejected. The Games-Howell post-hoc test does not rely on homogeneity of variance and so this was chosen. This test revealed that risk aversion was statistically higher for

HR Students (4.11 plus minus .5, $p = .013$) than Marketing Students (3.67 plus minus .643). It could be inferred that students specializing in HR gave more importance to ethics in comparison to students specializing in Marketing.

LIMITATION

Key limitation of the study was the sampling frame owing to time and budget constraints. However, the study could be replicated in other geographic regions with a bigger sample size.

CONCLUSION

Ethics, like leadership or entrepreneurship is replete with controversies, with different schools of thought propagating ethical training on one hand and believing that ethical notions are inborn on the other. This notion was also supported by the analysis which suggested that most students believed that ethical values could be learnt from family upbringing and personal experiences. However, it was equally true that a formal ethical training could reinforce the inherent ethical values, and strive towards a morally better world. This rationale was adopted by business schools while including a course on ethics. In fact, the findings also suggest that business students found it more convincing to learn about ethics from real world examples and cases, rather than classroom or theoretical teaching of ethics.

Further, the study aimed at finding the factors which influenced the ethical perception of management students. Analysis suggested that the major factors for the same were influence of education/instructor on ethics, influence of technology, attitude related to cheating, ethical climate on campus and priority towards ethics. The study also found that there existed a relationship between certain demographic factors and the factors brought out from the study which influence ethical perceptions of students. It was inferred that a relationship existed between ethical climate on campus and CGPA, attitude towards cheating and parents' monthly income as well as priority towards ethics and specialization of students. Hence, these demographic factors to an extent would play a part in the ethical perceptions and practices of students.

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