

ETHICAL BEHAVIOR OF GRADUATE BUSINESS STUDENTS: AN EXAMINATION OF THE EFFECT OF AGE, GENDER, GPA, AND WORK EXPERIENCE

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Background

Lack of business ethics has been fairly well documented in both the academic and professional community. While earlier studies have shown that there is a positive influence of college education on a student's ethical decision making ability, this effect is weaker for business students and mostly absent for graduate business students. Ever since details emerged about the corporate scandals at Enron, Tyco, MCI WorldCom, and Arthur Anderson, among others, the Association to Advance Collegiate Schools of Business (AACSB) has struggled with steps higher education can take to prevent future ethical embarrassments (Verschoor, 2007). Adding fuel to fire is a recent occurrence at Duke University's Fuqua School of Business where nearly 10% of a first-year class was found guilty of cheating on a take-home final exam. This occurred in spite of the school's emphasis on ethical behavior. While some business schools are struggling to incorporate an increased ethics component to their curricula others believe that ethics cannot be taught.

There are several objectives of this research (1) examine the ethical choices graduate business students make when faced with an ethical dilemma in a controlled environment, (2) examine whether graduate business students actually make the choices they stated they would when placed in a similar ethical dilemma, and (3) determine whether age, gender, GPA, and work experience are factors that influence ethical choices made by graduate business students. To date, there has been no prior research that has examined the above and therefore provides a fertile area for research.

Literature Review

In response to the plethora of business scandals which seem to emerge daily in media outlets, business educators and others have researched the issue of why and to what degree a business student cheats, with the goal of improving the ethics of business students and,

ultimately, the ethical climate of business. Studies have compared business students to non-business students, male to female students, older to younger students, traditional to non-traditional students, and graduate to undergraduate students. Others have examined cultural demographics, personality variables, and religious variables. All of these studies seem to have been conducted in the belief that if we were to know more about the students' ethical decision-making processes, then we might somehow be better equipped to instill in them a moral compass of sorts.

Jones (2010), who traced the history of ethical thought, contrasted two schools of thought regarding ethical decision-making. Citing Adam Smith, he posits that ethics is the conscious desire to work towards the good of all. In contrast, Marcus Aurelius spoke to the dangers of man pursuing his own interests. In their research Crittenden, Hanna, & Peterson (2009) suggest that business students are living in an age of the "cheating culture" where students cheat because everyone cheats. Further, they propose that students may be learning to incorporate this "cheating culture" with best business practices. Simkin & McLeod (2010) found only one statistically significant motivator for cheating: a student's "desire to get ahead". They also found only one significant deterrent: "a student's "moral beliefs." Interestingly, neither "culture" (the acceptability of cheating) nor "risk" (the penalty of getting caught) – two assumed deterrents – were found to be significant. Similarly, Bloodgood, Turnley, & Mudrack (2010) found that Machiavellianism (self-interest) was positively related to students' attitudes towards the acceptability of cheating. Also of interest is one the findings of Bateman & Valentine (2010). Their research suggested that a rules-based morals philosophy lead to more ethical behavior than a consequences-based moral philosophy.

Two factors that do seem to predict behavior that is more ethical are gender and age (Comer & Vega, 2008; Rucinski & Bauch, 2006; Peterson, Rhoades, & Vaught, 2001; Ruegger & King, 1992; Trevino, 1986). Borowski & Ugras (1998) conducted a meta-analysis of 35 studies on age and 48 studies on gender between 1985 and 1994. They found consistent links between ethical behavior and both female gender and older age. Women formed ethical attitudes at a younger age, and generally, people became more ethical as they aged. Later studies (Bateman & Valentine, 2010; Lau, 2010; McInerney, Mader, & Mader, 2010) again found that women score somewhat higher to much higher on ethicality.

The issue of age is somewhat contentious. Forte (2004) conclude that age played almost no role in the moral reasoning of business managers, while others (e.g. Eweje & Brunton, 2010) suggest that age does play a role. It is possible that age is a factor in students still developing moral maturity, but not for adults who have already matured. Morgan & Neal (2010) found that while age in some instances does not predict ethical behavior, work experience is positively related to ethical judgement. Boyd (2010) found generational differences suggesting that age, experience, or possibly cultural differences are at play. He suggests that the older generation subscribes to such ideals that rewards are commensurate with experience and that the younger generation tends towards self-gratification. Whether this difference is due to age or experience was not determined in this study.

Whether ethical decision-making can be taught to students has also been addressed. Several researchers (e.g. Comegys, 2010; Lau, 2010; and Shurden, Santandreu, & Shurden, 2010) conclude based upon surveys and case analyses that ethical education has a positive impact on students' ethical awareness, sensitivity, and/or reasoning. However, Bloodgood, Turnley, & Mudrack (2010) found that there was no relationship between students having taken an ethics course (or not) and their attitude towards cheating. So while students might be ethically aware and able to make the "right" decision, their attitudes might not be as ethical as we might hope.

A number of studies have recorded the reaction of customers who have been given too much change at a check-out counter (Muncy & Vitell, 1992; Steenhaut & Kenhove, 2005; Vitall, 2003). The dilemma is simply "Do I report the error and return the excess, or should I keep what is not rightly mine?" All of the studies showed that the higher the degree of relationship commitment between the customer and the retailer, the more likely he was to return the money. However, a significant number of customers admitted to keeping the extra money. These and similar studies (Chan, Wong, & Leung, 1998; Erffmeyer, Keilor, & LeClair, 1999; Polosky, Brito, Pinto, & Higgs-Kleyn, 2001) have examined the behavior of customers who have received more than that to which he was entitled.

Much research has been conducted to ascertain whether students will make the "ethical" decision when presented with a hypothetical case. Little research has focused on whether students will make the "right" decision when they themselves are confronted with an ethical dilemma. This study was created in a like manner to the customer studies. The goal was to determine whether a student's predicted ethical behavior was actually implemented by the student or whether the hedonism found in earlier studies manifested itself in reality. To accomplish this goal, MBA students were first presented with several hypothetical, ethical dilemmas and asked what course of action they would follow. Their actual behaviors were then tested by either inflating or deflating a grade they earned on a class assignment. Thus, the study was created to measure whether a student's future course of action in a real dilemma would follow his stated (or predicted) action.

Data Collection

Since the current research involves the use of temporary grade changes which are not part of normal instruction, Institutional Review Board (IRB) approval was obtained prior to data collection.

Data was collected from students enrolled in MBA 7660 (Advanced Quantitative Methods) & WMBA 6040 (Advanced Quantitative Methods) during Fall 2009 and from students enrolled in WMBA 6010 (Managerial Accounting) & WMBA 6100 (Operations Management) during Spring 2010.

Students enrolled in the above courses completed a Business Ethics Quiz that was developed to measure students' stated ethical behavior when placed in 4 business scenarios. The scenarios contained vignettes of various ethical dilemmas faced by a business professional and

asked students to state their reaction to it, e.g. would a student return compensation wrongly paid to him as an employee. The Business Ethics Quiz was completed during the first three weeks of the semester and measured *Stated Behavior*.

The second survey designed to measure student *Actual Behavior* was implemented during the last two weeks of the semester. A random sample of students for whom *Stated Behavior* was measured in the first survey, were given erroneous grades on a major assignment. The correct grades had been communicated to these students earlier. For a sample of 30% of the students who completed the first survey, grades were inflated. Half of the sample was given a “substantial” grade inflation of 20% and the other half was given a “nominal” grade inflation of 10%. Similarly, for a random sample of 30% of the students who completed the first survey, grades were deflated. Half of the sample was given a “substantial” grade deflation of 20% and the other half was given a “nominal” grade deflation of 10%.

Error type	Sample size	Type of Error
Inflation	30%	15% - substantial inflation
		15% - nominal inflation
Deflation	30%	15% - substantial deflation
		15% - nominal deflation

Students had an entire week to report the error in grade to the professor. The objectives of the 2 surveys were to measure students' *Stated Behavior*, students' *Actual Behavior* and to determine whether students actually behave as they said they would when placed in an ethical dilemma.

In addition to student responses on both surveys, data was also collected for several additional variables for students completing these surveys: gender, age, GPA, and years of work experience.

TABLE 1
Method of Inflation/Deflation

Error type	Sample size	Type of Error
Inflation	20% of students in class	1/2 - substantial inflation
		1/2 - nominal inflation
Deflation	20% of students in class	1/2 - substantial deflation
		1/2 - nominal deflation

Of the original sample of 155 students who completed the Business Ethics Quiz in phase 1 of the research, the final sample consisted of 71 students whose grades were either inflated or deflated and for whom data on all additional variables was obtained (Table 2).

TABLE 2
Descriptive Statistics

Respond	Grade Change (I=Inflate; D=Deflate)	Gender	Mean Age	Mean CGPA	N
N	D	F	33.50	3.38	4
		M	33.23	3.36	13
	I	F	32.21	3.37	14
		M	34.50	3.52	16
Y	D	F	31.20	3.39	5
		M	35.33	3.51	15
	I	F	42.50	2.90	2
		M	40.00	3.13	2
Total					71

Development of Hypotheses

The following hypotheses (stated in their alternative form) will be tested:

- H1: Graduate business students whose grades are deflated will be more likely to report the error than graduate business students whose grades are inflated.
- H1a: The greater the amount of grade deflation, the more likely graduate business students will be to report the error.
- H1b: The greater the amount of grade inflation, the less likely graduate business students will be to report the error.
- H2: Graduate business students' stated behavior will have no correlation to their actual behavior.
- H3: Female graduate business students will be more likely to behave ethically than male graduate business students.
- H4: Non-traditional graduate business students will be more likely to behave ethically than traditional graduate business students.

H5: Graduate business students with relatively high cumulative GPAs will be more likely to behave ethically than graduate business students with relatively low cumulative GPAs.

The following definitions were used for the variables contained in our research. The students' answers to question 3 of the quiz became their "Stated Behavior." Question 3 asked whether the student would report and return compensation not earned. If the student selected choice of 'c' on question 3 of the quiz, which stated that the student *would* report and return compensation not earned, that response was considered to be ethical. Any other response to that question was considered unethical.

Actual Behavior was considered to be ethical if a student reported an inflated or deflated grade to the instructor, and unethical if he did not. A traditional student was defined as being less than or equal to 30 years old. A "high" cumulative GPA was defined as a GPA of 3.0 or higher on a 4.0 scale.

For H1 and H2, ethical behavior was defined as ethical when the student reported the grade error regardless of its direction, up or down. For H1, H1a and H2, the number of subjects were 71 (n=71). However, one could argue that even unethical students would report a grade deflation error. Ethical behavior is demonstrated when one reports a grade *inflation* error, something that is not in the student's self-interest. Therefore, all the remaining hypotheses are tested only on the sub-sample that experienced grade inflation errors (n = 34).

If students reported the grade not earned, and had predicted that they would return the compensation not earned, then their *Actual Behavior* would match their *Stated Behavior*. Students had an entire week or more to report the grade inflation to the professor.

Fisher's exact test is a more precise analysis than the standard chi-square test of independence. Dawson and Trapp (2004, p. 153) define this test as the following: "Fisher's exact test gives the exact probability of the occurrence of the observed frequencies, given the assumption of independence and the size of the marginal frequencies (row and column totals). . . The null hypothesis tested with both the chi-square test and Fisher's exact test is that the observed frequencies or *frequencies more extreme* could occur by chance, given the fixed values of the row and column totals. For Fisher's exact test, the probability for each distribution of frequencies more extreme than those observed must therefore also be calculated, and the probabilities of all the more extreme sets are added to the probability of the observed set." Fisher's exact test is recommended for analysis in preference to the less exact chi-square test of independence when either 2 x 2 classification tables are utilized (O'Rourke, Hatcher, and Stepanski, 2005) or when sample sizes are small (Dawson and Trapp, 2004). The chi-square test is not considered to be valid in cases where either the expected frequencies in a cell are less than five or the observed frequency is zero (SAS Learning Module). The *Fisher's exact test* is strongly recommended when either of these situations exists. Based on these recommendations, this study is analyzed with the *Fisher's exact test*.

Results

H1: Graduate business students whose grades are deflated will be more likely to report the error than graduate business students whose grades are inflated.

The results support this hypothesis. Table 3 indicates that students with deflated grades are more likely to ask for correction of their grades than students with inflated grades. The results reflect a significant difference (Fisher's Exact Test = 0.0001, ' p ' value = 0.0001). Of the 71 students whose grades were temporarily manipulated, 37 were deflated and 34 were inflated. Twenty (54%) of the students whose grades were deflated reported the error to the instructor. Four (12%) of the students whose grades were inflated reported the error to the instructor.

TABLE 3
Deflated versus Inflated Grades (Hypothesis H1)

Change	Respond		Total
	N	Y	
Deflated	17	20	37
Frequency	23.94	28.17	52.11
Percent	45.95	54.05	
Row Pct	36.17	83.33	
Inflated	30	4	34
Frequency	42.25	5.63	47.89
Percent	88.24	11.76	
Row Pct	63.83	16.67	
Total	47	24	71
Frequency	66.20	33.80	100.00
	Fisher's Exact Test	Table Probability (P)	0.0001
		Two-sided Pr <= P	0.0001

H1a: The greater the amount of grade deflation, the more likely graduate business students will be to report the error.

The results do not support this hypothesis. Table 4 reflects an insignificant difference (Fisher's Exact Test = 0.2259, ' p ' value = 0.7433). Graduate students will report deflation errors, regardless of the degree of deflation. That is, increasing the level of deflation does not increase the likelihood of the error being reported. This is not entirely unexpected, however, since most students wish to improve their grade, and thus would report any error that causes his/her grade to worsen.

TABLE 4
Grade Deflation: Substantial versus Nominal (Hypothesis H1a)

Amount of Grade Deflation (Nominal=10%, Substantial=20%)	Respond		Total
	N	Y	
Frequency Percent Row Pct Col Pct			
Substantial	7	10	17
	18.92	27.03	45.95
	41.18	58.82	
	41.18	50.00	
Nominal	10	10	20
	27.03	27.03	54.05
	50.00	50.00	
	58.82	50.00	
Total	17	20	37
	45.95	54.05	100.00
Fisher's Exact Test	Table Probability (P)	0.2259	
	Two-sided Pr <= P	0.7433	

H1b: The greater the amount of grade inflation, the less likely graduate business students will be to report the error.

This hypothesis is not supported. Table 5 reflects an insignificant difference (Fisher's Exact Test = 0.2493, ' p ' value = 0.6012). Graduate students are not likely to report any inflation error, regardless of the level of inflation. A likely explanation could be that students did not believe the amount of grade inflation would result in a higher grade and therefore were not likely to report it.

TABLE 5
Grade Inflation: Substantial versus Nominal (Hypothesis H1b)

Amount of Grade Inflation (Nominal=10%, Substantial=20%)	Respond		Total
	N	Y	
Frequency Percent Row Pct Col Pct			
Substantial	14	3	17
	41.18	8.82	50.00
	82.35	17.65	
	46.67	75.00	
Nominal	16	1	17
	47.06	2.94	50.00
	94.12	5.88	
	53.33	25.00	
Total	30	4	34
	88.24	11.76	100.00
Fisher's Exact Test		Table Probability (P)	0.2493
		Two-sided Pr <= P	0.6012

H2: Graduate business students' stated behavior will have no correlation to their Actual Behavior.

As shown in Table 6, the results support this null hypothesis (Fisher's Exact Test = 0.4350, ' p ' value = 0.5461). On the quiz, students were asked whether they would report an overpayment of compensation. Most responded that they would report the overpayment. This study then classifies that response as the students' *Stated Behavior*. This study classifies whether the student reports an inflated grade as the student's *Actual Behavior*. If an inflated grade is reported, *Actual Behavior* is considered to be ethical.

Results show that many students did not report grade inflation, even though they had indicated that they would report an overpayment of compensation. Sixty-nine students indicated that they would report the overpayment of compensation. However, 45 (65%) of these 69 students did not report the grade inflation. Therefore, these graduate students did not respond

ethically, even though they had stated that they would act ethically. Their *Stated Behavior* and *Actual Behavior* did not match.

Two students indicated on the Quiz that they would *not* act ethically. That is, they would not report an overpayment of compensation. As predicted, these students did not report an inflated grade. Thus, their *Stated Behavior* and *Actual Behavior* matched. However, even though the Actual Behavior was previously predicted by the students, the behavior was not ethical. Maybe some consolation can be taken from that fact that the students were being honest.

TABLE 6
Stated Behavior versus Actual Behavior (Hypothesis H2)

Stated Behavior	Respond		Total
	N	Y	
Frequency			
Percent			
Row Pct			
Col Pct			
Ethical	45	24	69
	63.38	33.80	97.18
	65.22	34.78	
	95.74	100.00	
Unethical	2	0	2
	2.82	0.00	2.82
	100.00	0.00	
	4.26	0.00	
Total	47	24	71
	66.20	33.80	100.00
Fisher's Exact Test	Table Probability (P)		0.4350
	Two-sided Pr <= P		0.5461

H3: Female graduate business students will be more likely to report an inflated grading error than male graduate business students.

This hypothesis is not supported. Table 7 shows that ethical behavior is *not* influenced by gender (Fisher's Exact Test = 0.3959, ' p ' value = 1.0000).

This result is interesting in the light of previous research. In contrast to this result, previous research has concluded that gender is the factor that most consistently predicts ethical behavior (Gupta et al, 2009; Comer & Vega, 2007; Ruckinski & Bauch, 2006; Peterson et al, 2001).

TABLE 7
Female versus Male Students (Hypothesis H3)

Gender	Respond		Total
	N	Y	
Female	14	2	16
	41.18	5.88	47.06
	87.50	12.50	
	46.67	50.00	
Male	16	2	18
	47.06	5.88	52.94
	88.89	11.11	
	53.33	50.00	
Total	30	4	34
	88.24	11.76	100.00
Fisher's Exact Test		Table Probability (P)	0.3959
		Two-sided Pr <= P	1.0000

H4: Non-traditional graduate business students will be more likely to report an inflated grading error than traditional graduate business students.

This hypothesis is supported. That is, non-traditional graduate business students are more likely to report an inflated grading error than traditional graduate business students. Table 8 reflects a significant difference (Fisher's Exact Test = 0.0660, ' p ' value = 0.1052). Non-traditional graduate business students have been defined as those who are more than 30 years old. Therefore, it appears that ethical choices are influenced by the age difference, with the more ethical decisions being made by the older non-traditional students.

TABLE 8
Traditional versus Nontraditional Students (Hypothesis H4)

Student Profile Nontraditional if ≥ 25 ; Traditional if < 25	Respond		Total
	N	Y	
Frequency Percent Row Pct Col Pct			
Nontraditional	14 41.18 77.78 46.67	4 11.76 22.22 100.00	18 52.94
Traditional	16 47.06 100.00 53.33	0 0.00 0.00 0.00	16 47.06
Total	30 88.24	4 11.76	34 100.00
Fisher's Exact Test		Table Probability (P)	0.0660
		Two-sided Pr $\leq P$	0.1052

H5: Graduate business students with relatively high cumulative GPAs will be more likely to report an inflated grading error than students with relatively low cumulative GPAs.

As shown in Table 9, the results do not support this hypothesis (Fisher's Exact Test = 0.1589, ' p ' value = 0.1801). These results indicate that graduate business students with high GPAs are just as likely to report an inflated grade as a graduate business student who is struggling academically.

A possible explanation of this result could be that the degree of grade inflation may not have been perceived to be enough to cause a change in the current grade.

TABLE 9
Cumulative GPA: High versus Low (Hypothesis H5)

CGPA H= if >2.99; L= if <=2.99	Respond		Total
	N	Y	
Frequency Percent Row Pct Col Pct			
High	25	2	27
	73.53	5.88	79.41
	92.59	7.41	
	83.33	50.00	
Low	5	2	7
	14.71	5.88	20.59
	71.43	28.57	
	16.67	50.00	
Total	30	4	34
	88.24	11.76	100.00
Fisher's Exact Test		Table Probability (P)	0.1589
		Two-sided Pr <= P	0.1801

Limitations and Directions for Future Research

It is likely that student ethical behavior is driven by the extent of ethics education received. One limitation of this study is that we did not control for the degree of ethics education received by the students in prior courses. This would have been a very difficult variable to quantify since several students transfer from other universities. To do so would have required evaluating the kind, extent and quality of ethics instruction across the college, a daunting, perhaps impossible task. It is theoretically possible that the results of the study may have been affected by ethics instruction, either contemporaneous or prior to the current study. The degree to which student ethical behavior may be influenced by prior ethical educational training is, however, a critical question, and can provide some insight into the importance of an increased focus on ethics education in the graduate business curriculum.

Another limitation of this study is that the results of this research may have been affected by the absence of any consequences to the student decision to not report an error to the instructor. It is likely that student behavior may have been more ethical if there were negative consequences associated with their unethical behavior. Future research could include a penalty, such as a grade penalty or an extra assignment, to measure whether a negative consequence may impact student ethical behavior.

It is possible that an alternative variable to chronological age, such as maturity, may affect student ethical decision-making. Future research could attempt to distinguish between chronological age and “maturity” or “judgment.”

Summary and Conclusions

Lack of business ethics has been fairly well documented in both the academic and professional community. While earlier studies have shown that there is a positive influence of college education on a student’s ethical decision making ability, this effect is weaker for business students and mostly absent for graduate business students.

Graduate business students’ stated ethical response (*Stated Behavior*) was first measured by their responses to 4 different scenarios on a Business Ethics Quiz, one of which asked students what they would do if they were given compensation not rightfully earned by them. In a follow up several weeks later, for students who responded to the Business Ethics Quiz, grades were either inflated or deflated to determine whether their *Actual Behavior* was consistent with their *Stated Behavior*.

The results of this research indicate that, when faced with an ethical dilemma, although graduate business students may state they will make ethical choices, their *Stated Behavior* had no correlation to their *Actual Behavior*. Additional findings indicate that graduate business students’ ethical choices are not influenced by their gender or GPAs. An interesting finding of this research, however, is that ethical choices are influenced by the age difference, with the more ethical decisions being made by the older non-traditional students.

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