

Student Honor Codes as a Tool for Teaching Professional Ethics

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ABSTRACT. Today's business students have grown up in a society where distinctions between right and wrong have become blurred and where unethical behavior is observed and even expected in high-profile leaders. Especially troubling is the impression educators have that many students no longer view cheating as morally wrong (Pavela and McCabe, 1993). By contrast, the general public is demanding higher ethics of businesspeople. In this environment, educators are challenged to instill ethical norms in business students, especially when recent research indicates that students intending to enter business fields are more likely than any other group of students to engage in cheating and other forms of academic dishonesty (McCabe and Trevino, 1995). One of the major future roles of accounting students depends on their honesty, however. For audits to have economic value, the auditors must be perceived by the public as acting with independence, integrity, and objectivity. Public accountants have adopted a Code of Professional Conduct in order to protect the integrity of the profession. In an effort to teach accounting students the importance of ethical professional conduct, the author has developed a class project wherein groups of students write proposals for a student honor code at Niagara University.

1. Ethics in the accounting profession

In the wake of the stock market crash of 1929, Congress enacted the securities legislation of 1933 and 1934, which require corporations with publicly-held stock to submit to annual audits of their financial statements by external auditors. For these audits to have continued economic and regulatory value, the auditors must be perceived by the public as acting with independence, integrity, and objectivity. Public accountants have long considered self-regulation to be preferable to external oversight, and to that end, have adopted a series of codes of ethics. The current Code of Professional Conduct, adopted in 1988 and amended in 1992, must be accepted and adhered to by all members of the American Institute of Certified Public Accountants (AICPA).

The Code of Professional Conduct includes underlying principles, rules that apply those principles and provide the basis for action against members, interpretations of those rules, and ethics rulings resulting from specific cases. Although the Code may be described as rather prescriptive, accountants have generally discouraged a legalistic reading. Rather, public accountants are expected to abide by the spirit of the Code and the professional ethic it describes. Certified Public Accountants who violate the Code are subject to sanctions and the loss of license. Firms that audit publicly-held corporations monitor compliance with the Code as part of their internal quality control programs as well as through peer review by other firms, as mandated by the AICPA.

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2. The honor code project

Accounting majors study the Code of Professional Conduct in their auditing class, generally taken in their senior year as a capstone course. In the time frame of a single semester, auditing courses rarely have more than one week to devote to the Code. Yet this topic is very important in the development of ethical accountants in whom the public places considerable trust. In an effort to teach accounting students the importance of ethical professional conduct, the author has developed a class project wherein groups of students write proposals for a student honor code at Niagara University. After the codes are turned in, copies of each code are given to the groups for evaluation. Students do not have input on the grades of other groups. Rather, the purpose of critiquing is to enable the students to see what other groups have proposed and to evaluate the strengths and weaknesses of alternate approaches to an honor code. The aim of the project is to provide students an opportunity to discuss ethical behavior and its implications in their current working environment, the college setting, as a prelude to entering a profession in which professional ethics play a vital role.

Honor Codes have been a successful tool for promoting academic integrity at American universities for over 100 years. McCabe and Trevino (1993) conducted a comparison of universities and colleges with and without honor codes. They found significant differences between code and non-code schools in both test cheating (29% at code schools versus 53% at non-code schools) and in cheating on written assignments (42% and 66%, respectively). Students at non-code schools were also more inclined to provide justifications for cheating in another study (McCabe, Trevino and Butterfield, 1999).

Many explanations have been offered as to why honor codes are so effective in inhibiting cheating. First, the honor code and a signed pledge clarify expectations (McCabe and Trevino, 1993) and remove confusion as to definitions of academic dishonesty (Cole and Conklin, 1996). When expectations have been clarified, it is also more difficult for students to

rationalize or justify cheating. Students may also value the trust and related privileges implied in the codes more than the edge they gain from cheating (McCabe and Trevino, 1993). McCabe, Trevino and Butterfield (1999, pp. 229–230) summed it up in the following way:

Students with honor codes frame the issue of academic integrity in a fundamentally different way from students at non-honor code institutions . . . [this] seems to stem from the presence of an honor code and the influence such codes have on the way students think.

3. Honor code elements

The honor codes as originally submitted were diverse in their approaches and content. The majority of the codes used a positive tone, beginning with a statement of principle, e.g.:

Personal integrity and academic honesty are fundamental principles that must be upheld by all members of the Niagara University community.

The standard of academic conduct for Niagara business students is [that] . . . they will demonstrate academic honesty and integrity in conducting themselves . . . and that they will do their share and take an active part in seeing to it that others as well as themselves uphold the spirit and letter of the honor code.

We are guided by the principles of leadership, relevance, ethics, community, and academic integrity. The purpose of our honor code is to . . . promote individual responsibility and integrity in all aspects of academic affairs and to develop attitudes of independent scholarship.

Teaching and learning is [sic] best in an environment where mutual trust and respect lie. The honor code endorses values that all students should feel compelled to live by: honesty, responsibility, and ethical behavior.

By contrast, three of the codes used a primarily negative tone. These codes had neither a statement of principle nor a clear message of what academic honor actually is. Rather, they focused on what students should not do. They either began with a list of offenses or a warning of the consequences of dishonesty.

Melendez (1985) found that honor codes contained at least one of four elements: a pledge, signed by students, to uphold standards of academic integrity; a judiciary body made up mostly of students or with a student chair; unproctored exams; and a clause with some degree of reportage required of students observing academic dishonesty. Some combination of these four elements was present in each of the honor codes developed by the auditing students during the 1998–1999 academic year. Of the ten codes written during the year, nine contained a student judiciary and the expectation of student reportage of academic dishonesty. These judiciaries usually included students and faculty, with students being either elected or appointed. These results mirror the professional expectations within the AICPA Code of Professional Conduct in two ways. First, in the AICPA Code, the major enforcement mechanism consists of an ethics board made up of professional peers. Second, Certified Public Accountants participate in systematic peer review, in which the reviewers are expected to report ethics violations of their peers to the AICPA, just as students under honor codes are expected to report each other's honor violations.

The other two honor code elements described by Melendez, a pledge to abide by the code and unproctored examinations, were less commonly used in the proposed honor codes. The four codes that proposed a pledge included the specific wording to be used as well as instructions on whether the pledge was to be signed upon enrollment or with each exam and assignment. Only one code explicitly included unproctored exams and two implied them. This is not terribly surprising from a population of students who have never worked in the environment of mutual trust engendered in an honor code. If one has never operated in such an environment, the idea of unproctored exams is probably unimaginable. In fact, several groups specifically said that faculty should not tempt students to cheat by being lax in their proctoring!

Regardless of the overall tone used, most of the codes provided a list of unallowable activities. These included the obvious violations, such as cheating and plagiarism, as well as fabrication

of data, multiple uses of the same paper, padding bibliographies, prohibited collaboration, and the like. Many of the codes extended to activities less directly related to the classroom, such as tampering with computers, destruction of university files, theft of campus property, and feigning illness to avoid exams. Finally, certain social activities were prohibited by some of the codes. These included hazing, developing relationships with professors in order to gain unfair advantage, drug and alcohol use on campus, and public drunkenness when one is representing a university group.

Specific sanctions were also proffered by most codes, though the sanctions themselves differed. The sanctions ranged from a warning and a request to redo the assignment or exam to expulsion from the university. Some groups seemed inclined to throw the book at the offenders, whereas others took a more rehabilitating approach. In either approach, a student judiciary was usually involved in hearing the case and setting the punishment. Most of the codes also detailed an appeals process involving faculty and/or administrative personnel only, without student involvement.

4. Student response

Student response to this assignment has been overwhelmingly positive. Although they are only required to address academic conduct, many groups have chosen to address broader aspects of student life, including housing and off-campus behavior. They have discussed the origins of the phrase *alma mater* and the historical legal principle of *in loco parentis*. Many have admitted that, for the first time, they have thought about obligations they have to the university, when they are normally concerned more with the obligations the university has toward them. Some have raised the question of how a code could be implemented at Niagara, although no action has been taken thus far.

Students have put a tremendous amount of thought into these codes, and although there has been considerable variety in the proposals, all have reflected a sense of obligation to fellow

students and self, as well as to faculty, to be honest in all academic endeavors. The process of evaluating each other's codes has also proven beneficial. Because they research existing honor codes in the course of preparing the project, the code proposals reflect the variety of codes in current use. However, in the critiquing process, they come to a more uniform consensus as to what a code for Niagara University should contain. For example, in initial proposals, enforcement has taken a number of paths, but in the evaluation process, all groups concurred on a student judiciary with faculty but not administrative involvement. Perhaps this reflection helps the students identify what would work best on the Niagara campus as they know it. The critiquing process has also led to consensus about the necessary conditions for honor code implementation. Students have concluded that for student honor codes to be effective, three criteria must be met: (1) the honor code must be integrated into orientation of new students and reinforced throughout the college experience, (2) students must be involved in enforcement, and (3) students must be involved in the writing of an honor code rather than having it handed down from faculty or administrative groups. Student academic honor must be an expectation students have of each other and it must be part of the student culture. Incoming students must be brought into the honor code fold from the outset.

5. Implications

Niagara University, as a Vincentian, Catholic institution, has long sought to instill in its students a sense of ethical responsibility to society. This emphasis has impacted curricular and extracurricular activities since the university's founding as a seminary. Perhaps this history has led the stakeholders to believe that an honor code is not necessary in such a community. However, the evidence from other universities tells us that honor codes are correlated with significantly reduced cheating on campus, and the conversations among students participating in this project suggest that the students have not

seriously examined the issues surrounding ethical behavior on campus prior to writing the honor codes.

In addition to instilling academic ethics, it is hoped that the experience will impact students as they leave the university and enter the accounting profession. Evidence on this point is unclear. McCabe, Trevino and Butterfield (1996) studied the impact of collegiate honor codes on ethics-related behavior in the workplace. They found that having come from an honor code environment in itself does not impact behavior in the workplace, although corporate codes of conduct do. Interestingly, however, there was a strong interaction of collegiate honor codes and corporate codes of conduct on workplace behavior. The two types of codes reinforced each other, leading to stronger results than either type of code alone. It remains to be seen whether the honor code class project has a long-lasting impact on ethical behavior in the workplace after graduation. However, it is hoped that this self-examination of the ethical responsibilities in the current workplace – the university – will lead to similar self-examination in the future. Although the specific employers may or may not have codes of conduct, the profession as a whole does. If the result is similar to that of the McCabe et al. (1996) study, the AICPA Code of Professional Conduct would be reinforced by the honor code project. If the honor code project attunes students to issues of integrity in their workplaces and as a result they are more ethical accountants, than the goal of the project will have been achieved.

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