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RELIGIOUS BELIEFS OR A COLLEGE ETHICS COURSE—DOES EITHER REALLY IMPACT STUDENT PERCEPTIONS OF ETHICAL BEHAVIOR?

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This study considers the impact of two variables on the perception of students regarding various classroom behaviors concerning themselves, and then concerning their peers. The first variable is the self-reported level of religiosity of the students, and the second is the completion of a business ethics course. Two universities participated in the study: Temple University with 61 juniors and seniors and Columbus State University with 215 juniors and seniors out of a total of 332 mostly undergraduate, business students attending selected business classes. The findings are that students viewing themselves as more religious have higher ethical standards for both themselves and their peers. Students who completed an ethics course, whether they considered themselves more religious or not, did not demonstrate a significantly higher level of ethical standards for either themselves or their peers.

INTRODUCTION

The literature contains a plethora of research on ethics—including ethics in business, ethics in religion and ethics in education. The findings of this literature varies, but primarily suggests that religiosity influences peoples' ethical standards, students' majoring in business tend to have different ethical standards than non-business majors, and education at the college level does not significantly affect students' ethical beliefs (Jones, et. al., 2007; Emerson and Conroy, 2004; Nonis and Owens-Swift, 2004; Smyth and Davis, 2004; Wadja-Johnson, et. al., 2001; Forrest and Pritchett, 1990; Tyson, 1990; Hosmer, 1999). The current research is a business ethics study which considers the impact of students' level of religiosity and whether or not they have completed a college ethics course on their opinions of ethical choices for themselves and their peers. Since business students have been documented as being among those most likely to find cheating acceptable, and are most likely to bring their negligent ethics into their professional lives (Nonis and Owens-Swift, 2001; Wadja-Johnson, et. al., 2001), the vast majority of the students included in this study are business majors, and all of the students are enrolled in business classes.

The first part of this research questions students about their personal level of religiosity. It is commonly believed that the more religious people view themselves, the more ethical their behavior would be. Perhaps this is due to the fact that religion promotes social solidarity by providing norms that reduce conflict and impose sanctions against anti-social conduct (Kennedy and Lawton, 1998). It may, however, be that many religions contain universal moral tenets, such as the Ten Commandments as applied to Christianity (Ali, et al., 2000), and individuals hold themselves to those moral tenets because of their relationship with God. Emerson and Conroy (2004) offered that perhaps believers in God are less willing to act unethically because they believe that an omniscient God will

“catch” them in the act—or by extension, know their unethical thoughts or attitudes.

The second part of this research considers the coverage of ethics in the business school curriculum. Researchers agree that ethics is important, but there is disagreement as to whether or not students benefit from a course or courses in ethics at the college level. There is no question, however, about the position of the Association to Advance Colleges and Schools of Business International (AACSB) regarding the teaching of ethics. They mandate that institutions accredited by AACSB (2004) require either (1) business students to take a course in ethics or (2) instructors to incorporate ethics as part of the course content throughout the business curriculum, and also encourage continuous improvement in providing ethics education. For purposes of this research, the focus will be on the students who have completed a course in business ethics and whether the completion of that course has an impact on the perception of ethical behavior for themselves and their peers.

BACKGROUND AND HYPOTHESES

As noted earlier, business students carry their behaviors from the college classroom to the workplace. If they exhibit a high level of ethical standards earlier in life, those standards should serve as their basis of referral later in life; however, if the opposite is true, and students have questionable ethical standards, those will, likewise, provide a much different basis of referral. This study considers the effect that religious beliefs and completion of a college ethics course have on students' ethical perceptions regarding themselves and their peers. Six hypotheses concerning these effects are tested.

Perception of Ethics for Self and Peers Based on Level of Religiosity

Although other research has considered the impact of college courses in religion, as well as the impact of different religious beliefs, on ethical choices (Emerson and Conroy,

2004), research regarding the degree to which a person considers him- or herself to be religious is lacking. In the Emerson and Conroy (2004) study, religiosity was measured based on church attendance, whereas in the current study, it is based on varying levels of self-reported religiosity ranging from Nonreligious to Actively Religious.

Research findings show that students typically rate themselves as more religious than their peers (Emerson and Conroy, 2004; Conroy and Emerson, 2003). This also holds true for students who view themselves as being more ethical than their peers (Jones, et. al., 2007; Forrest and Pritchett, 1990). That is, students consistently, and significantly, rate their peers as more willing to make unethical choices, such as cheating on an exam, than they would make for themselves.

When discussing religion, Maxwell (Hilliard, 2004) prescribes the golden rule: "Treat others the way you would want to be treated." This principle crosses religious and cultural borders, and, according to Maxwell, is the closest thing to a universal guideline for ethics. Gunn (2004) also expounds the virtues of following the Golden Rule, noting that every religion uses some form of this idea. He offers that if used in a business context, the Golden Rule could help prevent a wrong turn.

Conroy and Emerson (2003) evaluate religiosity as a predictor of business using students' responses to questions concerning 25 business vignettes involving varying degrees of ethical issues. Their findings indicate that the more frequently college students attend church, the more disapproving they are likely to be of ethically questionable business decisions, and that religiosity is a more significant predictor of ethical standards than the completion of ethics or religion classes. In addition, they hold that business ethics research points to universal moral tenets such as the Ten Commandments on which students can take their moral guidance.

One could argue that simply the act of attending church services might meet a social need rather than, or in addition to, a religious need. The current study, therefore, uses a different approach. Students are asked, via a questionnaire, to indicate their personal level of religiosity as one of the following four categories: nonreligious (NR), inactively religious (IR), somewhat religious (SR), and actively religious (AR), in order of increasing level of religiosity (Table 2). The authors predict:

Hypothesis 1: The more actively religious, the higher ethical standards are for oneself.

Hypothesis 2: The more actively religious, the lower the ethical standards expected of peers.

Effect of Ethics Course on Ethical Perceptions for Self and Peers

In January 2006, Park made the observation that passage of the Sarbanes-Oxley Act in the United States has mandated changes far beyond the normal practices of accountants. He suggests that business education emphasizing ethics is now needed. This leads to questions posed over the years of whether or not ethics can in fact be taught, and whether one course in ethics will be enough to increase students' appreciation for ethical decision-making. As noted earlier, AACSB International guidelines do not require an ethics course, but allow schools to choose between teaching a separate course or incorporating ethics across the business curriculum.

One of the two schools included in the current study, Temple University (Temple), requires every business major to take an ethics course. The other, Columbus State University (CSU), does not require an ethics course. CSU integrates ethics throughout their business curriculum; however, students may choose to take business ethics as an elective.

Using CSU's approach, some courses may expose students to more ethics content than others. For example, students at CSU discuss and complete homework assignments based on two Codes of Ethical Conduct in the introductory courses of accounting—1) The Code of Professional Conduct of the American Institute of Certified Public Accountants in the Principles of Financial Accounting course, and 2) The Standards of Ethical Conduct for Practitioners of Management Accounting and Financial Management in the Principles of Management Accounting course. This is typically where business students are exposed to these two Codes of Ethical Conduct (Warren and Reeve, 2004). Such activities in these accounting courses draw specific attention to the topic of ethics. Jones, et al. (2007) find that students view accounting as the major having the highest level of ethical standards in the college of business. It is likely that the Codes of Ethical Conduct presented to them in their accounting principles classes influenced their view of ethics as it relates to accounting. While other classes in the business curriculum at CSU discuss ethical issues within the context of the course material, they typically do not involve a specific Code of Ethical Conduct. Anecdotal information suggests this is also true in other college-level business programs.

Maxwell (Hilliard, 2004) suggests that people must actively decide to be ethical. He further suggests that successful people make such decisions early in life, and manage those decisions the rest of their lives. He proposes that people will either make ethical decisions, in business and in general, or they will not. This implies that requiring students to complete a course in, or receive any training about, ethics is of little value. Simply exposing students to ethical ideas is not enough—students must choose to

incorporate ethical tenets into their own decision-making process.

According to Peppas and Diskin (2001), when surveyed, business students indicate they feel that teaching ethics is important and that a course in business/marketing ethics should be required. They also feel that the topic of ethics is covered most fully in sales and sales management courses. In this same article, a survey of findings from Kerr and Smith (1995) reports that accounting students believe that a lack of ethics training would be damaging to their profession, and they want ethical and moral guidance.

Whether students are served better to require a business ethics course or integrate ethics throughout the business curriculum has yet to be determined, and the answer to this question is of interest to this research. In this regard, the authors predict:

Hypothesis 3: Students that have completed a business ethics course, set higher ethical standards for themselves.

Hypothesis 4: Students that have completed a business ethics course, have lower ethical expectations for peers.

Religiosity and Ethics Course Impact on Perception of Ethics

The process of completing a business ethics course should expose students to discussions that involve issues that cause daily struggles for everyone. For students who view themselves as actively, somewhat or inactively religious, the completion of a business ethics course should serve to increase their awareness of ethical dilemmas within the business environment. However, students who are actively religious are already likely to have set high ethical standards for themselves and expect less of their peers, as the authors suggest with hypotheses H1 and H2. Therefore, the authors predict that students who are somewhat or inactively religious will gain the most ethical benefit by also completing an ethics course. Their ethical standards from their religiosity will be refreshed by the current experience of the ethics course. This will result in those students expecting an even higher level of ethical standards from themselves and lower standards from their peers. Thus, the authors predict:

Hypothesis 5: Students who are somewhat or inactively religious and have completed a course in business ethics have higher ethical expectations for themselves.

Hypothesis 6: Students who are somewhat or inactively religious and have completed a course in business ethics have lower ethical expectations for their peers.

METHODOLOGY AND RESULTS

This study uses surveys to gather data from students. The survey is based on that used by Forrest and Pritchett (1990), with modifications made to meet the needs of the current research. Students at Columbus State University (CSU) who were enrolled in selected business classes, completed surveys near the end of the Spring 2005 semester. Temple University students who had completed their business ethics course were surveyed at the end of the Fall 2005 semester.

The survey consists of 36 questions and applies a 7-point Likert scale with ranges from Always Acceptable to Always Unacceptable for questions 1 – 18 and from Strongly Agree to Strongly Disagree for questions 19 – 36. As noted in Table 1, the ratings for the two ranges of questions are appropriate for each series of questions.

The surveys were sorted into two samples, and in both samples, incomplete surveys were not considered. The first group of completed surveys, referred to in Table 2 as Sample 1, consists of only of CSU students (332 students). This allows for control of regional differences between students in the two surveyed groups. The CSU students are mostly undergraduate business majors, representing freshman through senior standing. As indicated previously, these students are not required to take an ethics course, but may do so as an elective. They are exposed to ethical principles through the curriculum, since specific Codes of Ethical Conduct are covered as part of the course content in two accounting courses required of all business majors.

The second group, referred to as Sample 2 in Table2, is comprised of all juniors and seniors from both the Temple and the CSU students surveyed. The Temple students (61 students) are all junior and senior business majors, and all have completed a course in business ethics. To allow the authors to consider the affect of an ethics course with an expanded data set, the CSU juniors and seniors (215 students) were identified and combined with the Temple students to arrive at a second sample of 276 students. Table 2 presents the summary of Samples 1 and 2 as percentages.

Table 1: Questionnaire Items

Question	1	2	3	4	5	6	7	Always Unacceptable
Scale: Always Acceptable								
1. I believe cheating on an exam is:								
2. I think most students believe that cheating on an exam is:								
3. I believe not reporting a classmate for cheating on an exam is:								
4. I think most students believe not reporting a classmate for cheating on an exam is:								
5. I believe copying a published article and turning it in as my term paper is:								
6. I think most students believe that copying a published article and turning it in as their term paper is:								
7. I believe getting a classmate to write a term paper which I turn in as my own work is:								
8. I think most students believe that getting someone else to write a term paper which they turn in as their own work is:								
9. I believe getting a classmate to do the work on a computer project which I turn in as my own is:								
10. I think most students believe getting a classmate to do the work on a computer project which they turn in as their own is:								
11. I believe pretending there was death in the family to get excused from an exam is:								
12. I think most students believe that pretending there was a death in the family to get excused from an exam is:								
13. I believe using a copy machine, paper, and other supplies where I work to do my classwork is:								
14. I think most students believe using a copy machine, paper, and other supplies where they work to do classwork is:								
15. I believe not telling the professor that a math error gave me a higher exam score than I actually earned is:								
16. I think most students believe not telling the professor that a math error gave them a higher exam score than they actually earned is:								
17. I believe letting another student take the blame for something wrong that I did is:								
18. I think most students believe letting another student take the blame for something wrong that they did is:								
Scale: Strongly Agree								
19. I believe honesty is more important than getting good grades.								
20. I think most students believe honesty is more important than getting good grades.								
21. Most people in the business world would do something dishonest if it helped them get ahead.								
22. Most members of the business world would take credit for someone else's work if it helped them get ahead.								
23. Most members of the business world would let a colleague take the blame for a mistake that they made.								
24. Most members of the business world have lied or invented some excuse in order to get a day off from work.								
25. Most members of the business world have taken care of personal business on company time.								
26. My company will overlook the methods I use to get results, as long as I get the job done.								
27. Integrity is more important than achieving results.								
28. A dishonest person who gets results will advance faster than an honest person.								
29. It is impossible to succeed in business without occasionally doing something dishonest.								
30. I believe my company will expect me to turn in a co-worker who is dishonest with a customer.								
31. I believe my company will expect me to turn in a co-worker who is accepting bribes.								
32. I believe my company will expect me to turn in a co-worker for falsifying his or her expense account.								
33. Even if a company says "customer satisfaction" is its major goal, making money is always more important.								
34. I will have to be willing to do anything to succeed in a business career.								
35. If my boss asks me to do something unethical, I really won't have a choice about doing it or not.								
36. In the business world, making profits is more important than ethical behavior.								

Table 2: Student Sample Demographics (Percentages)

Sample 1: CSU Students (332 students)			
Gender			
Male	43.98	Female	56.02
Class Standing			
Freshman	11.45	Senior	34.34
Sophomore	16.87	Graduate	6.93
Junior	30.42		
Major			
Accounting	22.29	Management	10.24
CISM	9.64	Marketing	22.89
Finance	6.93	MBA	5.12
General Business	12.95	Non-Business	9.34
Int'l Business	0.60		
Religiosity			
Actively Religious	36.75	Inactively Religious	13.25
Somewhat Religious	41.57	Nonreligious	8.43
Completed Business Ethics Course			
Yes	39.16	No	60.84
Sample 2: Juniors and Seniors Only (276 students)			
	Temple	CSU	Combined
University	22.10	77.90	100.00
Gender			
Male	54.17	42.79	44.87
Female	45.83	57.21	55.13
Class Standing			
Junior	47.92	46.98	47.15
Senior	52.08	53.02	52.85
Major			
Accounting	12.50	26.05	23.57
General Business	0.00	11.63	9.51
CISM	0.00	12.09	9.89
Finance	20.83	6.98	9.51
Int'l Business	4.17	0.00	0.76
Law	4.17	0.00	0.76
Management	27.08	11.16	14.07
Marketing	31.25	30.23	30.42
Other	0.00	1.86	1.52
Religiosity			
Actively Religious	20.83	36.74	33.84
Somewhat Religious	29.17	42.79	40.30
Inactively Religious	29.17	12.56	15.59
Nonreligious	20.83	7.91	10.27
Completed Business Ethics Course			
Yes	95.83	46.98	55.89
No	4.17	53.02	44.11

H1 Results

H1 predicts that the more actively religious the students, the higher their ethical standards will be for themselves. To support H1, the ratings provided by students about their own

actions should be highest for students who report they are actively religious and lowest for students who report they are not religious. Odd numbered questions between 1 and 20 relate to students' perceptions of their own activities. In addition, questions 34 and 35 ask students to rate their

perceptions of how they will address ethical situations in the business environment. Therefore, support for H1 will be provided if the ratings of students who are actively religious (AR), inactively religious (IR) or somewhat religious (SR) are significantly greater than the ratings of students who are not religious (NR) for the specified questions. Table 3 shows the significant results based on religiosity.

The results provide some support for H1. For Sample 1, when all CSU students are considered, students with higher levels of religious activity demonstrate higher ethical standards for themselves in 9 of the 12 questions, so students do demonstrate higher ethical standards for themselves if they are more actively religious. No significant results were found for questions 1 and 11 and the results for question 9 are in the opposite direction of those required to support H1 which means that students are not averse to turning in a classmate's computer project as their own. In addition, results for questions 5 and 7 have some contradictions.

Those two questions deal with turning in either a published paper or a classmate's paper as one's own. Although there is some support for H1, it is not without conflict between the religious categories.

Also referring to Table 3 for Sample 2, when Temple and CSU juniors and seniors are considered, 7 of 12 questions have significant results that support H1. Three of the questions with no significant results deal with similar issues of turning in other works as one's own, and the fourth is, Honesty more important than grades. In all cases, some level of religious activity results in more ethical ratings than NR. Furthermore, AR is significantly higher than lower levels of religiosity when significant results occur. The one possible contradiction appears in question 3, Report classmate cheating on exam, where IR is significantly greater than SR, but the reason for this is unclear.

Table 3: Significant Religiosity Results Concerning Own Actions¹

Survey Question	Question Topic	CSU Students Result ²	Significance ³	Temple and CSU Juniors and Seniors Result ²	Significance ³
3	Report classmate cheating on exam	AR score > SR score	0.0376 [^]	AR score > NR score AR score > SR score IR score > NR score IR score > SR score	0.0137 [^] 0.0617* 0.0112 [^] 0.0528*
5	Turn in published paper as own term paper	AR score > SR score IR score < NR score NR score > SR score	0.0582* 0.0982* 0.0190 [^]	No significant results	
7	Turn in classmate's paper as own paper	AR score < NR score AR score > SR score IR score < NR score SR score < NR score	0.0178 [^] 0.0777* 0.0262 [^] 0.0003 [#]	No significant results	
9	Turn in classmate's computer project as own project	AR score < NR score SR score < NR score	0.0710* 0.0140 [^]	No significant results	
11	Fake family death to miss exam	No significant results		IR score > NR score	0.0744*
13	Use work supplies to complete classwork	AR score > NR score IR score > NR score SR score > NR score	0.0276 [^] 0.0132 [^] 0.0529*	AR score > NR score IR score > NR score SR score > NR score	0.0000 [#] 0.0000 [#] 0.0000 [#]
15	Not reporting math error resulting in higher exam grade	AR score > NR score AR score > SR score IR score > NR score SR score > NR score	0.0021 [#] 0.0345 [^] 0.0203 [^] 0.0327 [^]	AR score > NR score IR score > NR score SR score > NR score	0.0001 [#] 0.0108 [^] 0.0010 [#]
17	Let classmate take blame for own actions	AR score > NR score AR score > SR score IR score > SR score	0.0449 [^] 0.0000 [#] 0.0184 [^]	AR score > NR score AR score > SR score IR score > NR score	0.0115 [^] 0.0125 [^] 0.0664*
19 ⁴	Honesty more important than grades	AR score < SR score IR score < SR score	0.0133 [^] 0.0343 [^]	No significant results	
34	Will do anything to succeed in business	AR score > IR score AR score > SR score	0.0060 [#] 0.0204 [^]	AR score > IR score AR score > NR score AR score > SR score	0.0016 [#] 0.0114 [^] 0.0053 [^]
35	Do not have choice if boss asks for unethical actions	AR score > IR score AR score > SR score	0.0284 [^] 0.0578*	AR score > IR score AR score > SR score	0.0388 [^] 0.0137 [^]

1 No significant results were found for question 1.

2 AR, actively religious; IR, inactively religious; NR, not religious; SR, somewhat religious

3 P-value for 1-tail t-test assuming unequal variances.

4 Lower score indicates higher ethical standard for this question.

* Significant at the 10% level; [^] Significant at the 5% level; [#] Significant at the 1% level

H2 Results

H2 predicts that students who are more actively religious will have lower ethical expectations for their peers. To support H2, the ratings provided by students about others' actions should be lowest for students who report they are actively religious and highest for students who report they are not religious. Even numbered questions between 1 and 20 relate to students' perceptions of others' activities. In addition, questions 21 through 33 and 36 ask students to rate their perceptions of ethical situations in the business environment. Therefore, support for H2 will be provided if the ratings of students who are actively religious, inactively religious or somewhat religious are significantly lower than the ratings of students who are not religious for the specified questions. The significant results concerning H2 are shown in Table 4.

The results in support of H2 are limited. For Sample 1, only 7 of 17 questions with significant results have significant results in the expected direction. Further, for question 23, there are contradictory, significant results. While IR scores significantly lower than NR, AR and SR are significantly higher than IR. For Sample 2, the results are slightly more in support of H2, with the results from 8 of the 14 questions with significant results in the correct direction. However, for three of these questions—12, 23 and 24—there are contradictions, and in all three cases the contradiction is IR, inactively religious > SR, somewhat religious. Since this type of contradiction also occurred in H1, perhaps students were unclear about whether they fit best into the Inactively Religious or the Somewhat Religious category.

H3 Results

H3 predicts the students will have higher ethical standards for themselves if they have completed a business ethics course. To support H3, the ratings provided by students about their own actions should be highest for students who have completed a business ethics course and lowest for students who have not. Odd numbered questions between 1 and 20 relate to students' perceptions of their own activities. In addition, questions 34 and 35 ask students to rate their perceptions of how they will address ethical situations in the business environment. Support for H3 will be provided if the ratings of students who have completed a business ethics source are significantly greater than the ratings of students who have not.

No support was provided for H3. Of the questions considered, only question 1 yielded significant results for Sample 2, the combined sample of Temple and CSU juniors and seniors, and those results suggested that students who had completed the business ethics course held themselves to lower ethical standards than students who had not (with a 0.0205 level of significance).

H4 Results

According to H4, students who have completed a business ethics course will have lower ethical expectations for their peers. To support H4, the ratings provided by students about others' actions should be higher for students who have completed a business ethics course and lower for students who have not. Even numbered questions between 1 and 20 relate to students' perceptions of others' activities. In addition, questions 21 through 33 and 36 ask students to rate their perceptions of ethical situations in the business environment. Therefore, support for H4 will be provided if the ratings of students who have completed a business ethics course are significantly higher than the ratings of students who have not for the specified questions. The significant results concerning H4 are shown in Table 5.

The significant results pertaining to H4 are limited and, in all but two instances, in the opposite direction of that predicted. For Sample 1, the results are significant for three questions; however, only for question 32 are the results significant in the predicted direction. For Sample 2, the results are also significant for three questions, with only the results for question 26 in the predicted direction, so H4 is rejected.

H5 Results

H5 predicts that students who are somewhat or inactively religious and have completed a course in business ethics will have higher ethical expectations for themselves. To support H5, the ratings provided by students about their own actions should be highest for students who are somewhat or inactively religious and have completed a business ethics course and lowest for students who are not actively religious and who have not completed such a course. Odd numbered questions between 1 and 20 relate to students' perceptions of their own activities. In addition, questions 34 and 35 ask students to rate their perceptions of how they will address ethical situations in the business environment. Therefore, support for H5 will be provided if the ratings of students who have reported that they are somewhat or inactively religious and who have completed a business ethics source are significantly greater than the ratings of other students. The significant results pertaining to this hypothesis are shown in Table 6. (IR and SR refer to religiosity, while Y or N refers to having completed course. So, IRN, for example, means inactively religious and no ethics course.)

There is very little support for H5. No significant results occur for Sample 1, and the only significant results for Sample 2 are shown for 3 questions, but the expected direction is indicated in all 3 questions (5, 15, and 35).

Table 4: Significant Religiosity Results Concerning Expectations of Others¹

Question	Sample 1		Sample 2	
	Result	Significance ²	Result	Significance ²
4	IR > SR	0.0596*	None	
6	AR < NR	0.0422^	AR < IR	0.0076 [#]
	SR < NR	0.0572*	AR < NR	0.0342^
8	None		IR > SR	0.0780*
			AR < IR	0.0813*
			AR < NR	0.0782*
10	None		AR < SR	0.0664*
	AR < NR	0.0129^	AR < IR	0.0532*
	SR < NR	0.0239^	AR < NR	0.0418^
12	None		AR < SR	0.0986*
	AR > NR	0.0243^	AR > NR	0.0567*
	IR > NR	0.0362^	IR > NR	0.0115^
	SR > NR	0.0256^	IR > SR	0.0568*
14	None		SR > NR	0.0965*
			AR > NR	0.0183^
			IR > NR	0.0139^
16	None		SR > NR	0.0083 [#]
	AR > NR	0.0471^	AR > NR	0.0176^
	IR > NR	0.0466^	IR > NR	0.0197^
18	None		SR > NR	0.0085 [#]
	IR < NR	0.0793*	None	
	SR < NR	0.0672*		
20 ³	AR > IR	0.0012 [#]	AR > IR	0.0497^
	IR < NR	0.0473^	AR > SR	0.0095 [#]
	IR < SR	0.0177^		
23	AR > IR	0.0946*	AR < IR	0.0505*
	IR < NR	0.0397^	IR > NR	0.0100 [#]
	IR < SR	0.0142^	IR > SR	0.0079 [#]
24	None		AR > NR	0.0756*
			IR > NR	0.0117^
			IR > SR	0.0649*
			SR > NR	0.0986*
25	None		AR > NR	0.0801*
	IR > NR	0.0501*	IR > NR	0.0242^
			SR > NR	0.0203^
26	AR > NR	0.0541*	AR > SR	0.0320^
	AR > SR	0.0016 [#]		
	IR > SR	0.0727*		
27 ³	AR < SR	0.0274^	AR < NR	0.0627*
28	AR > IR	0.0209^	None	
	AR > NR	0.0236^		
	SR > NR	0.0840*		
29	None		AR > IR	0.0009 [#]
	AR > IR	0.0411^	AR > NR	0.0369^
	AR > SR	0.0452^	AR > SR	0.0682*
			IR < SR	0.0192^
31 ¹	IR > NR	0.0818*	None	
	SR > NR	0.0640*		
32 ³	AR > NR	0.0009 [#]	AR > NR	0.0938*
	IR > NR	0.0048 [#]	IR > NR	0.0233^
	SR > NR	0.0004 [#]	IR > SR	0.0817*
33	AR > NR	0.0594*	None	
	SR > NR	0.0624*		
36	AR > SR	0.0667*	None	

1 No significant results were found for questions 2, 21, 22 and 30.

2 P-value for 1-tail t-test assuming unequal variances.

3 Lower score indicates higher ethical standard for this question.

* Significant at the 10% level; ^ Significant at the 5% level; [#] Significant at the 1% level

Table 5: Significant Results Concerning Business Ethics Course and Expectations of Others¹

Question	Sample 1		Sample 2	
	Result	Significance ²	Result	Significance ²
20 ³	None		Yes > No	0.0265 [^]
21	None		Yes > No	0.0884 [*]
26	Yes < No	0.0469 [^]	Yes < No	0.0043 [#]
28	Yes < No	0.0523 [*]	None	
32 ³	Yes < No	0.0714 [*]	None	

1 No significant results were found for questions 2,4,6,8,10, 12, 14, 16, 18, 22–25, 27, 29-31, 33 and 36.

2 P-value for 1-tail t-test assuming unequal variances.

3 Lower score indicates higher ethical standard for this question.

* Significant at the 10% level; [^] Significant at the 5% level; [#] Significant at the 1% level

Table 6: Significant Results Concerning Business Ethics Course and Religiosity and Own Actions¹

Question	Sample 2	
	Result	Significance ²
5	SRN < SRY	0.0304 [^]
15	IRN > IRY	0.0923 [*]
35	IRN < IRY	0.0823 [*]

1 No significant results were found for questions 1, 3, 7, 9, 11, 13, 17, 19 and 34.

2 P-value for 1-tail t-test assuming unequal variances.

* Significant at the 10% level; [^] Significant at the 5% level; [#] Significant at the 1% level

H6 Results

H6 predicts that students who are somewhat or inactively religious and have completed a course in business ethics will have lower ethical expectations for their peers. To support H6, the ratings provided by students about others' actions should be lowest for students who report they are somewhat or inactively religious and have completed a business ethics course and highest for students who report they are not religious and have not completed a business ethics course. Even numbered questions between 1 and 20 relate to students' perceptions of others' activities. In addition, questions 21 through 33 and 36 ask students to rate their perceptions of ethical situations in the business environment. Therefore, support for H6 will be provided if the ratings of students who are somewhat or inactively religious, and have completed a business ethics course are significantly lower than the ratings of other students. The significant results for H6 are shown in Table 7.

There are no significant results for H6 for Sample 1, but there is some support for H6 for Sample 2. Of the 8 questions with significant results, 5 questions have results in the expected direction.

CONCLUSIONS, IMPLICATIONS AND FUTURE RESEARCH

The principal pattern observed in the results is that the more actively religious the students, the higher the ethical standards they have for themselves. The students' expectations of their peers are not as significantly influenced by their religiosity. This may result from students' with higher religiosity actually expecting more of their peers; they have faith in their fellow students and expect them to act at the same levels of ethical standards as themselves.

The questions with the most significant results pertaining to religiosity and expected ethical standards of peers involve classroom behaviors that instructors will note are not appropriate—cheating on an exam, turning in a paper written by someone else, and so forth. Because faculty focus on these areas and students believe they would not participate in such activities, maybe students believe their peers are doing so; otherwise, why would faculty be so concerned? In the areas where significant results are in the unexpected direction, these may be areas where students expect their peers to know better. For example, lying about a death in the family to get out of an exam is inappropriate; students may believe that even their peers know this and would not do it. It should be noted that an apparent weakness of this study deals with the issue of students self-

selecting their religiosity category. Due to the contradictory results regarding Inactively Religious (IR) and Somewhat Religious (SR) in H3 and H4, it would appear that a more

efficient category system for religiosity is needed for future research.

Table 7: Significant Results Concerning Business Ethics Course and Religiosity and Expectations of Others¹

Question	Sample 2	
	Result	Significance ²
6	IRN < IRY	0.0378 [^]
16	IRN > IRY	0.0639*
20 ³	IRN < IRY	0.0757*
21	SRN < SRY	0.0239 [^]
24	SRN < SRY	0.0045 [#]
25	SRN < SRY	0.0319 [^]
26	SRN > SRY	0.0889*
27 ³	SRN > SRY	0.0790*

1 No significant results were found for questions 2, 4, 8, 10, 12, 14, 18, 22-23, 28-33 and 36.

2 P-value for 1-tail t-test assuming unequal variances.

3 Lower score indicates higher ethical standard for this question.

* Significant at the 10% level; ^ Significant at the 5% level; # Significant at the 1% level

The results suggest that a business ethics course does not change students' own ethical standards. However, students' perceptions of others, primarily in the business environment, may be affected by having completed a business ethics course. The questions pertaining to expected behavior in the business environment relating to H4 and H6 were inconclusive, and further exploration in this area is needed.

Given these findings, it appears that a business ethics course can assist students by making them aware of ethical situations within the business environment and better preparing them to handle those situations within the business environment. However, such courses do not appear to modify their ethical perceptions of themselves—those perceptions seem to be most closely tied to their religiosity. This agrees with the results from Maxwell (2004) and Conroy and Emerson (2004, 2005); students are raised with certain ethical expectations that are likely a function of their religious beliefs and courses cannot change those perceptions to any great extent. Furthermore, when religiosity is removed from the analysis, a business ethics course does not result in significantly different ethical perceptions from those held by students exposed to ethical situations across the curriculum.

Additional research is needed to determine whether ethics across the curriculum supplemented by business ethics courses do help students better prepare for dealing with ethical situations in the business environment. This study uses two relatively small samples and self-reporting on religiosity. More objective measures and larger, more diverse sampling might provide different results.

Another area that should be considered is to what extent students retain ethical decision-making concepts. The CSU students who took an ethics course may have just completed the course or may have taken it a year or two prior to completing the survey. The timing of the survey completion relative to the course completion needs to be considered. In addition, the Temple students were nearing completion of the ethics course when they participated in the survey. This recency issue may affect the survey results. This needs to be further explored.

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