

**Business and Accounting Student Academic Dishonesty:
Ethical Theory-Related Rationalizations and Cheating Perceptions**

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Abstract

This study extends ethics research on the Fraud Triangle element of rationalization, by applying it to academic cheating by students. Using six theory-related scenarios, student perceptions of academic misconduct are examined. The results reveal that most students make ethical decisions. Nevertheless, alarming percentages of students, between about 10 and 37 percent, evoked an interpretation of these theory-related scenarios to rationalize cheating behavior. The highest incidences of unethical rationalizations applied to scenarios related to the Kantian and utilitarian ethical theories. Also troubling, students who were accounting majors and those who had previously taken an ethics course did not differ from other students in evoking cheating rationalizations. Other demographic differences in rationalizing cheating were found for the variables of gender, academic level, culture, and political orientation. We additionally discuss insights from students' opinions on cheating reporting and punishments. Overall, the findings are relevant to academicians and administrators concerned with accounting pedagogies that include ethical theories and strategies to disincentivize academic cheating.

Key Words: Ethical theories, Ethics education, Accounting education, Fraud Triangle, Cheating consequences, Cheating rationalizations, Gender, Work experience, Political orientation, Culture, Workplace dishonesty.

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Introduction

Student cheating is a prevalent international problem (cf. Ghanem & Mozahem, 2019; Williams, 2022; ICAI, n.d.). With the move to online instruction and exams during COVID, cheating increased (cf. Ives & Cazan, 2023; Newton & Essex, 2023; Sirdeshmukh, 2021). Student cheating is a multi-dimensional problem. This unethical behavior is a problem because it negatively impacts ethical character, student learning and evaluation, institutional reputation, and workplace integrity. When students cheat, they are being dishonest, which is antithetical to having an ethical character—the bedrock of professionalism. When students cheat, they wrongly gain credit for content not learned. When students lack the knowledge foregone by cheating, their on-the-job incompetence can adversely affect the reputation of their institution. And when students cheat in school, they may take this unethical behavior to their future workplaces (e.g., Ma, 2013; Rujoiu & Rujoiu, 2014; Sims, 1993). From a societal perspective, Baijnath and Singh (2019) suggested that widespread student cheating, which they characterized as a global scourge, is evidence of moral decay.

Moreover, cheating is a dishonest act—a form of lying. It can be argued that honesty is foundational to the practice of accounting. In *Understanding Accounting Ethics*, Cheffers and Pakaluk (2007) state “. . .that the distinctive task of an accountant, as a professional, is to seek and declare the truth about the financial condition of a company in order to provide for the conditions of trust in a modern, market economy” (p. 79). Mintz and Miller (2023) indicate that “honesty is the most basic ethical virtue. It means that we should express the truth as we know it and without deception” (p. 12). Accordingly, honesty is a principle included in the ethical codes of professional accounting organizations such as the American Institute of Certified Public

Accountants (AICPA, 2014) and the International Federation of Accountants (IFA, 2020). Recent scandals at the Big-4 accounting firms (e.g., SEC, 2019; SEC, 2023; Deloitte, 2023; PCAOB, 2024) that involved accounting professionals cheating on internal exams, and even on the ethics portion of the certified public accountant (CPA) exam, point to the academy's continuing need to address student cheating as negatively impacting the ethical character of future accounting professionals.

In an effort to better understand student cheating, researchers have explored cheating from the perspective of the fraud triangle (FT) model developed by Cressey (1953/1973). This model includes the three elements of pressure, opportunity, and rationalization, all of which have been found predictive of cheating (e.g., Becker et al., 2006; Choo & Tan, 2008). The primary objective of the present study is an exploration of the FT element of rationalization (e.g., Boyle et al., 2016; Dias-Oliverira et al., 2020; Dias-Oliveira et al., 2022; Kelly et al., 2022; Waltzer & Dahl, 2023) with a focus on ethical theories—the ethical theory-related justifications used by students in deciding on whether to cheat. Dzikra and Mustofa (2023) indicated that moral education impacts student rationalizations to cheat but does not impact the FT elements of opportunity and pressure. Thus, rationalizations for cheating are important to understand because this FT element can perhaps be positively impacted by ethics education.

To assist faculty in better understanding student rationalizations for cheating and thereby aid them in their efforts to combat cheating, this study investigates student rationalizations for cheating through the unique lens of ethical theories. The study was operationalized with a survey delivered to a sample of business and accounting students attending a university in the southeastern United States (U.S.). The survey included demographic questions, seven ethical opinion questions, and six short ethical theory-related scenarios. The ethical theories (ethical

relativism, ethical egoism, utilitarian ethics, Machiavellian ethics, Kantian ethics, and legal positivism) that underlie the cheating scenarios are variously included in the content of ethics textbooks (e.g., Mintz & Miller, 2023) as being foundational to accounting ethics. The results, which indicate that cheating rationalizations differ based on underlying ethical theories and which provide insights regarding student opinions about cheating, should be of interest to those who design and teach accounting ethics courses, with special relevance to accounting ethics content that includes ethical theories.

Contributions

This study makes at least four contributions. First, it contributes to the literature by identifying how often ethical theory-related reasonings may be invoked by students in rationalizing cheating. Second, the results specifically extend prior research on Fraud Triangle rationalizations for cheating. Third, this study extends ethics research regarding how demographic variables may impact ethical decision-making. And fourth, the present study explores student opinions regarding the reporting of cheating, the consequences of cheating, and how academic cheating is related to unethical behavior in the workplace.

Originality

The present study's use of ethical theory-related scenarios is a unique way to explore the ethical decision-making of students. These concise scenarios worked to minimize self-reporting biases while eliminating the need for students to have specific knowledge of the selected ethical theories.

This paper proceeds with the study's background: a discussion of the prevalence of student cheating followed by how ethical theories are included in business and accounting ethics education. Next, the literature review includes research regarding FT-related cheating

rationalizations, overviews of six ethical theories, research regarding selected demographic variables, and research regarding the academic cheating opinion questions. The methodology used in the study is followed by the study results. The paper concludes with a discussion of the results, conclusions, and study limitations.

Background

Prevalence of Cheating

Academic cheating is an international problem. Ghanem and Mozahem (2019) reported the pervasiveness of cheating amongst business and engineering students in Lebanese universities. Williams (2022) reported that over half of students at institutions in the United Kingdom (U.K.) knew someone who had cheated and about 17% indicated that they had cheated on online exams. Examples of cheating scandals in the U.S. include 125 students at Harvard University (Carmichael, 2012) and 34 master of business administration graduate students (MBA) at Duke University (Finder, 2007) being accused of cheating on exams. In 2001, about 160 students taking a final exam in algebra at Mississippi State University were believed to have accessed a stolen copy of the exam (Fowler, 2002). In 2006, McCabe et al. found that 56% of students in graduate business programs, compared to 47% of non-business graduate students, self-reported they had cheated in the last year. In a study of 840 college students in 2020, the International Center for Academic Integrity found that around a quarter of college students self-reported some form of academic dishonesty: 29.3% cheated on an exam, 23% used unauthorized materials, and 26% worked with others on individual assignments (ICAI, n.d.).

With the move to online platforms during the COVID pandemic, the incidence of cheating increased. Duke University's reported incidences of academic misconduct, which went from 89 in 2019 to 243 in 2020, was given by Sirdeshmukh (2021) as an example of this uptick.

Online-related cheating during the pandemic was reported at many universities. At California State University Los Angeles students shared answers online (Loeb, 2021); 17 medical students at Dartmouth University accessed unauthorized material during an online exam (Lungariello, 2021); and over 150 students at the University of Missouri cheated on exams using group chats (Havranek, 2020). Institutions of higher education have addressed the ongoing cheating crisis by implementing ethics codes, increasing diligence and enforcement, and by emphasizing ethics education, especially in business disciplines such as accounting (Burke et al., 2007).

Ethics in Business and Accounting Education

Ethical theories are often included in the content of ethics courses and in the content of accounting ethics textbooks. In a review of the syllabi of the ethics courses taught at 55 top international business schools, Muhamad et al. (2018) reported that 28.6% included ethical theory content, and a like percentage included content regarding professional codes of ethics. And based on an analysis of 408 articles on ethics pedagogy published in leading ethics journals, Raman et al. (2019) indicated that the approaches to teaching business ethics included 22.8% that were theory-laden and 51.2% that were theory-laden with real-world connectedness.

Ethics textbooks on moral philosophy often contain discussions of ethical theories (e.g., Beauchamp, 2001). Business ethics textbooks (e.g., Cavico & Mujtaba, 2009) and accounting ethics textbooks (e.g., Cheffers & Pakaluk, 2007; Duska et al., 2018; Klein et al., 2007; Mintz & Miller, 2023; Mintz & Morris, 2014) commonly provide overviews of ethical theories as foundations for ethical decision-making.

Accounting ethics education is often focused on professional ethical codes (e.g., Apostolou et al, 2013; Cameron et al., 2015) such as those of the American Institute of Certified Public Accountants (AICPA, 2014) and the International Federation of Accountants (IFA, 2020).

While code-focused courses are not per se ethical theory laden, the teaching of ethics from such a legalistic perspective can be related to the theory of ethical positivism.

Ethical theories are often included in ethics textbooks, literature on accounting ethics pedagogy and, indirectly, in professional codes of ethics. Thus, they are deemed important to a study of accounting ethics (Staihar, 2021). Nevertheless, limited prior research (Ariail et al., 2015) has explored how ethical theory-related rationalizations may impact the ethical decisions of accounting students. The ethical theory-related scenarios utilized in the present study, therefore, provide researchers with a useful lens for exploring decisions about cheating—a way to fill a gap in ethical decision-making literature.

Literature Review

Fraud Triangle

A line of academic cheating research has focused on Cressey's (1953/1973) FT framework elements of pressure, opportunity, and rationalization. Wolfe and Hermanson's (2004) Fraud Diamond expanded the FT framework to include the element of capability. And Crumbley and Ariail (2020) extended the FT framework to include motivations. To provide guidance to auditors, professional accounting bodies have adopted versions of Cressey's FT. These professional bodies include the American Institute of Certified Public Accountants (AICPA, 2002/2009), the Public Company Accounting Oversight Board (PCAOB, n.d.), the Institute of Internal Auditors (IIA, 2008), and the International Federation of Accountants (IFA, 2010). In addition to the FT being used as a tool for discovering fraud, the FT has also been found applicable to cheating by faculty (Ariail & Crumbley, 2016) and students, which Azzahroh et al. (2020) and Dias-Oliveira et al. (2020) referred to as fraudulent behavior. Examples of this

line of inquiry include the works by Boyle et al. (2016), Dias-Oliveira et al. (2020), Kelly et al. (2022), Waltzer and Dahl (2023), and Dias-Oliveira et al. (2022).

Looking at the FT elements from a cheating perspective, accounting faculty can perhaps limit the opportunity to cheat, for example by regularly updating exams and having them proctored. And accounting faculty can perhaps reduce the pressure to cheat, for example by allowing more time for students to complete exams and by having more grading flexibility. On the other hand, the FT element of rationalizations may be more elusive to understand and control in that this element concerns student cognitive efforts to morally disengage, which are less observable (PCAOB AS 2401, n.d.). According to James Rest's (Rest et al., 1999, p. 101), a seminal moral development researcher, “. . .[four] inner psychological processes together give rise to outwardly observable behavior”: moral sensitivity, moral judgment, moral motivation, and moral character. In this regard, Schwartz (2017) indicated, as follows, that rationalizations are a key impediment to ethical intentions and ethical behavior:

Even if there is moral awareness [sensitivity] and a proper moral judgment is reached, this does not ensure that the judgment will necessarily translate into ethical intentions or behavior. . . .Moral rationalization has over time become recognized as a more important psychological process that can negatively affect ethical decision making. (Schwartz, 2017, pp. 502-503)

Despite the challenge of investigating the rationalization aspect of the FT, Dias-Oliveira et al. (2020) found this element related to Portuguese student perceptions of the severity of cheating as a fraudulent behavior. In this regard they stated that “. . .the more students are able to find justifications for fraudulent behavior, the less severe they perceive those behaviors to be, regardless of their motivation, opportunity, capability, and sociodemographic” (p. 16).

Further, in a study of perceptions of academic cheating by U.S. accounting faculty and administrators, Boyle et al. (2016) identified several rationalizations for cheating: cost-benefit

reasoning, personal ethics that normalized cheating, and a climate of cheating. Cost-benefit justifications can be related to the theories of ethical egoism, where what is right is based on maximizing one's self-interest (cf., Holmes, 1998), utilitarian ethics where the good to all mankind must be weighed against the good for one's self (cf. Donner, 1998), and Machiavellianism where the ends justify the means (cf. Calleja, 2013; Lamus, 2016). Personal ethics that normalize cheating, and justifications based on unethical environments where 'everyone is cheating' can be related to the theory of ethical relativism where cheating has become a cultural norm often stated as 'when in Rome, do as the Romans do' (cf. Dominici, 2018; McCombs School of Business, n.d.; Velasquez et al., 1992).

In a qualitative study with business students in the U.K., Kelly et al.'s (2022) results also supported cost-benefit rationalizations for cheating. That is, cheating was related to students' considerations of the benefits to be derived from cheating (e.g., good grades, passing the course) compared to the potential costs of cheating, such as being caught and punished. Again, the present authors suggest that these results are related to three ethical theories: the self-interest theory of ethical egoism, the consequences theory of utilitarianism, and the means and ends theory of Machiavellianism.

Waltzer and Dahl's (2023) results supported 'labeling' as the lead driver of cheating. Academic labeling includes justifications like 'I know that other people are doing it' (p. 140) and 'the act is typical or permitted by the rules' (p. 143). The former is akin to the theory of ethical relativism where cheating has been normalized as an acceptable moral standard (cf., Dominici, 2018; McCombs School of Business, n.d.). The latter is a rule-based justification related to the ethical theory of legal positivism, where morality is socially constructed by laws and rules (cf., Cavico & Mujtaba, 2009). Moreover, Waltzer and Dahl (2023) findings indicated "... that

genuine moral evaluations play a role in decisions about whether to cheat . . . and that decisions about cheating incorporate situational features. . .” (p. 146). Ethical behavior based on moral evaluations reflects the use of ethical theories in general and specifically to Kantian ethics where right actions are judged by good intentions and respect for others (cf., Holmes, 1998; Kant, 1785/1964), and situational differences in ethical decision-making reflect the theory of ethical relativism where there are no universal ethical values—what is ethical depends on the circumstances (cf., Dominici, 2018; McCombs School of Business, n.d.).

As indicated above, ethical theories can be related to the FT element of rationalization in the context of student cheating. By looking at rationalizations through the lens of ethical theories, student cheating can perhaps be better understood, thereby leading to improved accounting ethics education with a focus on combating cheating. Thus, Research Question 1 (RQ1), was posed as follows:

RQ1: Overall, are ethical theory-related rationalizations associated with student decisions to cheat?

Ethical Theories

The present research was designed to capture the essences of six ethical theories: ethical relativism, ethical egoism, utilitarianism, Machiavellism, Kantian ethics, and legal positivism. Overviews follow of each of these theories.

Ethical Relativism. Ethical relativism posits that there are no universal ethical standards, which is the opposite of ethical absolutism (McCombs School of Business, n.d.). According to Velasquez et al. (1992),

ethical relativism is the theory that holds that morality is relative to the norms of one’s culture. That is, whether an action is right or wrong depends on the moral norms of the society in which it is practiced. The same action may be morally right in one society but morally wrong in another. For the ethical relativist, there are no universal moral

standards—standards that can be applied at all times. The only moral standards against which a society’s practices can be judged are its own. (p. 1)

Ethical relativism (personal moral relativism) has also been defined to include individual standards (Dominici, 2018). Phrases such as “to each her own,” “who am I to judge,” and “when in Rome, do as the Romans do” are consistent with this ethical theory (McCombs School of Business, n.d.).

Ethical Egoism. According to the Stanford Encyclopedia of Philosophy (2019a) “ethical egoism claims that . . . [one] morally ought to perform some action if and only if, and because, performing that action maximizes . . . [one’s] self-interest” (p. 4). Unlike the ethical theory of utilitarianism with its focus on ethical decisions being made based on the consequences to all of mankind (Mill, 1863/1969), ethical egoism indicates that ethical decisions should be based only on the consequences to oneself—maximizing one’s personal good or self-interest (Holmes, 1998).

Utilitarianism. John Stuart Mill, for whom the theory of utilitarianism is perhaps best known, stated the following in his 1863 book *Utilitarianism*: “The creed which accepts as the foundation of morals, Utility, or the Greatest Happiness Principle, holds that actions are right in proportion as they tend to promote happiness, wrong as they tend to produce the reverse of happiness” (Donner, 1998, p. 257).

Thus, in applying the utilitarianism theory of ethics, the rightness or wrongness of an act is based on its consequences, which Mill indicated was the greatest happiness for not only oneself but also for all mankind (Mills, 1863/1969). In this regard, Holmes (1998) stated that the consequence of goodness must consider the effect of an action on all people:

. . . An act is right if and only if it produces at least as great a balance of good over bad in its consequences for all people affected—that is, taking into account all its consequences that affect people—as any other alternative. (p. 131)

Therefore, a simplistic summary of the application of utilitarianism to ethical decisions is that one should do that which will give the greatest happiness to the greatest number of people—not just the greatest happiness to oneself.

Machiavellianism. *The Prince* by Nicolo Machiavelli (1532/2021) was a treatise on how Italian princes could gain and maintain power. It was a book on statecraft, not specifically on ethics, that promoted the use of deception—a statecraft that is now referred to as Machiavellianism. Regarding using craft (cleverness) instead of good qualities to gain and keep power, Machiavelli stated the following in chapter 18 of *The Prince*:

Everyone admits how praiseworthy it is in a prince to keep faith, and to live with integrity and not with craft. Nevertheless our experience has been that those princes who have done great things have held good faith of little account, and have known how to *circumvent the intellect by craft* [emphasis added], and in the end to circumvent the intellect of those who have relied on their word. . . . But it is necessary to know well how to disguise this characteristic [of craftiness], and to be a great pretender and dissembler. . . .

Thus, leaders should be concerned with acquiring and maintaining power and not with the goodness of the methods used to do so—a pragmatic focus (Stanford Encyclopedia of Philosophy, 2019b). In discussing Machiavelli's ethical views on traditional virtues, Cavico and Mujtaba (2009) stated that “a traditionally good virtuous person simply cannot survive, let alone prosper, in a world where most people are not good. Moral standards, therefore, are merely snares for fools” (p. 65). Machiavellian ethics has been summarized by some researchers (e.g., Calleja, 2013; Lamus, 2016) in the phrase “the end justifies the means”.

Kantian Ethics. In the *Groundwork of the Metaphysic of Morals*, Emmanuel Kant (1785/1964) presented his imperatives for ethical reasoning. According to Holmes (1998), Kant's morality was based on one's duty—“doing what is right because it is right”—and on the

concept of having “a good will”—good intentions. The “. . . goodness [of an act] does not depend on its being successful in achieving its purpose” (p. 113).

In determining whether an act is morally right, Kant (1785/1964) indicated that there was only one categorical imperative (basic objective principle): “Act only on that maxim through which you can at the same time will that it should become universal law” (p. 30). Kant’s alternative formulation of this imperative states that one should “act in such a way that you always treat humanity, whether in your own person or in the person of any other, never simply as a means, but always at the same time as an end” (p. 33). According to Holmes (1998), this formulation of the categorical imperative requires respect for oneself and for others.

Legal Positivism. According to the *Internet Encyclopedia of Philosophy* (n.d.) “legal positivism is a philosophy of law that emphasizes the conventional nature of law—that morality is socially constructed. According to legal positivism, law is synonymous with positive norms, that is, norms made by the legislator or considered as common law or case law” (para. 1). Under this theory, what is moral is determined by what is legal. If no law exists to govern an act, then there is no moral prohibition from doing it. If an act is immoral, a law should be passed to prohibit it (Cavico & Mujtaba, 2009).

To address whether student rationalizations to cheat are equally associated with the six ethical theories, the second Research Question, RQ2, was formulated as follows:

RQ2: Are the six ethical theories equally associated with student decisions to cheat?

Demographic Differences

In addition to exploring the ethical theory-related justifications for cheating, responses to the six ethical theory-related questions were analyzed for demographic differences: age, gender, student status, ethics education, culture, and political orientation. Each of these variables has

been linked to academic cheating and/or ethical decision-making. The basis for the selection of each of these variables follows.

Age has been found related to academic misconduct. For example, younger students, compared to older students, have consistently reported higher instances of cheating behaviors (e.g., Hart & Morgan, 2010; Klein et al., 2007; Newstead et al., 1996). Zhang et al. (2018) found senior-level Chinese students more inclined to perceive cheating as a normative behavior. Nevertheless, Abdolmohammadi and Baker's (2007) results indicated that the incidence of accounting student plagiarism did not differ by age.

While age is a variable often included in cheating research, the related variable of work experience has received less attention. Allen et al. (1998) found that, among self-reported marketing students, cheater characteristics included part-time employment. Hsiao (2015) investigated the impact of work experience on the cheating intentions of business students in Taiwan. The results indicated that full-time employed students, compared to part-time employed or not employed students, were less likely to cheat.

There is evidence that cheating behavior is less common among female students (e.g., Newstead et al., 1996; Nonis & Swift, 1998). Genereux and McLeod's (1995) survey of Canadian students indicated that “. . . respondents who were male, reported high goal GPA, and provided a high estimate of the percentage of college students who cheat regularly on exams, were the ones most likely to have a high cheating score” (p. 697). With a sample of Chinese college students, Zhang et al. (2018) found “. . . that females reported significantly lower rates of academic dishonesty than males” (p. 819). In addition, research in both the U.K. (Selwyn, 2008) and in Turkey (Eret & Ok, 2014) indicated that female students had significantly lower levels of online plagiarism.

Gender differences in cheating behaviors have also been found in accounting education (e.g., Ameen et al. 1996; Guo, 2011; Smith et al. 2002). From the perspective of accounting faculty, female professors, compared to male professors, perceived academic dishonesty as a more significant problem, implemented more cheating controls, and differed in responding to cheating violations (Lento et al., 2018). Nevertheless, some studies have found no gender differences in academic misconduct (e.g., Abdolmohammadi & Baker, 2007; Baetz et al., 2011).

Student status (academic level or year of study) in higher education has been found variously related to academic misconduct. With a sample of Canadian students, Hughes and McCabe (2006) reported that a larger percentage of undergraduate students compared to graduate students perceived specific cheating behaviors as either not cheating or as trivial cheating. Davis and Welton's (1991) results indicated differences in perceptions of ethical behavior between lower division (freshmen and sophomores) and upper division (juniors and seniors) business students but not between upper division and graduate business students. In a pilot study of the ethical evaluations of students and faculty, Stevens et al. (1993) stated that their "...findings impl[ied] a trend where senior students show[ed] more ethical concern than did freshmen, and faculty show[ed] more concern than did seniors" (p. 618).

Contrary results were found by Baetz et al. (2011) and Ledesma (2011). Baetz et al.'s (2011) findings indicated that undergraduate business students in their fourth year of study, compared to those in their second year of study, reported more personal cheating and had higher perceptions of the prevalence of campus cheating. Similarly, in a South Korean context, Ledesma (2011) found that university students at the junior and senior levels, compared to those at the freshman and sophomore levels, were more likely to "...engage in illicit academic behavior" (p. 31).

Ethics education should, theoretically, reduce academic dishonesty. However, the results from prior research have been mixed. Simha et al. (2012) found the cheating behaviors of business students positively impacted by ethics education. Using two cohorts of accounting students, one receiving traditional ethics instruction and the other receiving Giving Voice to Values (GVV: Gentile, 2010) instruction, Christensen et al. (2018) indicated that observed cheating behaviors were significantly lower for students in the GVV cohort. On the other hand, with a sample of final-year business students, Misra and Goel (2021) did not find ethical behavior impacted by ethics education.

Cultural differences have generally been found related to cheating beliefs, attitudes, and behaviors. Mirshekary and Lawrence (2009) indicated that accounting and business students in Australia, compared to their counterparts in Iran, had significantly more negative attitudes towards serious cheating. From a U.S. student perspective, several studies have also indicated cultural differences related to cheating. According to Magnus et al. (2002), attitudes towards cheating substantially differed among students located in four countries: Russia, U.S., Netherlands, and Israel. Students in the U.S. were the least tolerant of cheaters and most positive about the reporting of cheaters. Rawwas et al. (2004) found that marketing students located in the U.S. and in China differed in their tolerance for cheating with “. . . Chinese [students] . . . more likely to engage in academically dishonest behavior” (p. 99). With samples of students from the U.S. and the Ukraine, Yukhymenko-Lescroart (2014) investigated beliefs regarding 22 cheating behaviors. The author indicated that “U.S. students [were] . . . more likely to believe various forms of academic dishonesty [were] . . . wrong compared to their Ukrainian counterparts” (p. 38). Conversely, in a comparison of business students at universities in the U.S. and Hong Kong, Chapman and Lupton (2004) stated that “. . . [U.S.] students were significantly

more likely to be academically dishonest, often being nearly twice as likely to engage in cheating” (p. 429).

Cultural differences have also been reported with various forms of cheating behaviors. For example, using a plagiarism detection tool, Ison (2018) examined doctoral dissertations and theses from higher education institutions located in seven country groups. Significant differences were found in the prevalence of plagiarism between the U.S. and India, and between Western Europe and both China and India. Simpson (2016) suggested that the academic dishonesty committed by international students in the U.S. may be culturally driven.

No known research has investigated the relationship between political attitudes (political orientations) and the ethics of cheating. Yet research has found political attitudes linked to the ethics related personality traits of personal values and moral development (MD). Rokeach (1973) posited that political orientation was predicted by the preferences given to the values of equality (liberal/left) and freedom (conservative/right). Support for this two-value theory was provided by Searing (1979) and Kroll and Stampfl (1986). Cochrane et al. (1979) and Ariail (2005) found evidence for political orientation differences related to the value of equality but not to the value of freedom. Ariail’s (2005) findings further indicated that practicing Certified Public Accountants (CPA) who self-reported as either conservative or liberal significantly differed in their preferences for seven of the 36 Rokeach (1973) values. In a number of studies (e.g., Ariail, 2005; Etherington & Hill, 1998; Fisher & Sweeney, 1988; Hill et al., 1998; Sweeney, 1995), the MD of liberally oriented accounting subjects has been found significantly higher than that of their conservative counterparts. Thus, based on prior research findings regarding demographic differences related to ethics, Research Question 3 (RQ3) was posed as follows:

RQ3: How do demographic differences interact with ethical theory-related rationalizations regarding academic cheating?

Academic Cheating Opinions

Ariail et al. (2015) reported that the majority (83.2%) of their sample of undergraduate and graduate business students did not think that cheating in an ethics class was more egregious than cheating in another class; and the majority (86.6%) did not think that the punishment for cheating in an ethics class should be more severe than in another class. To further explore these student opinions, RQ4 was posed as follows:

RQ4: What are the opinions of business and accounting students regarding cheating in an ethics class?

As previously indicated, academic cheating by students is an ongoing problem. One strategy being used to address this problem is the inclusion of some form of indication (e.g., XF, FX, F1) on a student's academic transcript to show that a student failed a course due to cheating (e.g., Costello, 2016; Hamlin et al., 2013; NJIT, n.d.; Scanlan, 2006). While academic transcripts are marked for cheating at some institutions such as the University of Manitoba and York University, many (perhaps most) institutions do not follow such a strategy for combating cheating.

Burke et al. (2007), writing in *The CPA Journal*, indicated that the crisis in cheating by accounting students called for Sarbanes-Oxley of 2002 (SOX) like measures in academia: "It is time for accounting professors and universities to take action. Just as SOX call[ed] for stiffer penalties for business executives convicted of white-collar crimes, accounting students should face strong penalties for acts of academic misconduct" (p. 59). Such suggested penalties included using "XF" grades on transcripts, barring students who cheated from membership in honorary

societies, and requiring the reporting of all incidents of cheating to the administration. Burke et al. (2007) also recommended that an accounting student's record of academic cheating should be made available to state boards of accountancy. In this latter regard, they stated “. . . that each state should set up an ethics review board that would review the records of CPA candidates suspected of academic dishonesty to determine their eligibility for licensure” (p. 64). With a sample of 290 business students, Ariail et al. (2015) found that 55.6% indicated that permanent transcripts should in some way indicate that a failed grade was received due to academic dishonesty, but that employers and state agencies, 58.1% and 69.3% respectively, should not have access to transcripts so marked. To further explore these student opinions, RQ5 was posed as follows:

RQ5: What are the opinions of business and accounting students regarding how cheating offenses should be recorded, reported, and punished?

Research has indicated a relation between student academic dishonesty and workplace behaviors (e.g., Ma, 2013; Rujoiu & Rujoiu, 2014; Sims, 1993). LaDuke (2013) suggested “. . .that nursing educators should be concerned that nursing students found to be academically dishonest today may have a higher incidence of displaying unethical practices as a registered nurse tomorrow” (p. 402). With a large sample of undergraduate and graduate business students, Nonis and Swift (2001) found academic dishonesty and workplace dishonesty significantly correlated: “. . .students who cheated in the academic setting tended to cheat in the corporate setting also” (p. 75). In a study conducted with a sample of college students in Mexico, Guerrero-Dib et al. (2020) found academic dishonesty related to outside the university misconduct: “The more severe the students consider[ed] an act of dishonesty, the more ethically they behave[d] outside of the university” (p.11). Brodowsky et al. (2020) found with a sample of

business students a strong relation between tolerance for cheating and tolerance for workplace dishonesty. And, in a cross-cultural study, Orosz et al. (2018) found cooperative cheating related to perceptions of societal corruption.

Harding et al. (2004) explored the relation between engineering students having cheated in high school and in college and workplace dishonesty. Examples of workplace dishonesty included the improper use of company supplies, falsifying records, and accepting improper gifts. They found a strong relation between each of these variables. These findings supported their hypothesis “that deviate behavior is indicative of future deviate behavior” (p. 319).

Ariail et al. (2015) reported that a majority (57.1%) of their business student sample did not believe that cheating in college was indicative of future unethical behavior. To further explore student opinions regarding the relation between academic dishonesty and workplace misconduct, RQ6 was posed as follows:

RQ6: What are the opinions of business and accounting students regarding how academic cheating is related to subsequent unethical behavior in the workplace?

Methodology

Survey Construction

The present research was operationalized with a survey instrument that included six demographic questions, seven ethics opinion questions, and six ethical theory-related questions. The demographic questions solicited data regarding eight variables: age, gender, years of work experience, student status (freshman, sophomore, junior, senior, MBA, graduate accounting), major (accounting, other business, non-business), whether an ethics course had previously been completed, attitudes (liberal, moderate, conservative) towards social, political, and economic issues, and cultural differences. With a focus on cultural differences impacting the

ethical theory-related cheating decisions of business students in the U.S., the survey asked students to indicate their country of birth. No known prior research has explored potential cultural differences in academic dishonesty with this unique variable.

The ethical opinion questions and the ethical theory-related questions (Appendix A) were adopted from Ariail et al. (2015). Their study, which was conducted with 290 business students, was a case study regarding cheating in an accounting ethics class. The descriptive results were used as a form of classroom validation without any associated demographic information. These questions included seven ethical opinion questions (SQs 1-7) and six ethical theory-related questions in the form of ethical scenarios (SQs 8-13). These scenarios were constructed in collaboration with an ethicist.¹ All scenarios/questions were vetted by a panel of business and accounting professors with modifications made per their recommendations.²

The ethical theory-related questions were specific to the ethical theories of ethical relativism (SQ8), ethical egoism (SQ9), utilitarianism (SQ10), Machiavellian ethics (SQ11), Kantian ethics (SQ12) and legal positivism (SQ13). While these six ethical theories are not inclusive of all ethical theories, they are ones that have been expounded on in accounting and business ethics textbooks (e.g., Cavico & Mujtaba, 2009; Cheffers & Pakaluk, 2007; Mintz & Morris, 2014; Mintz & Miller, 2023) and in philosophical books on ethics (e.g., Beauchamp, 2001; Holmes, 1998). The Survey Questions were formulated as short scenarios, each related to an ethical theory but not meant to be reductions of them. Knowledge by students of each of the theories was not expected nor needed. To reduce social desirability and self-reporting biases, the ethical scenarios were also designed to access student opinions without explicitly inquiring about

¹ Acknowledgement: The authors thank Professor Frank Cavico of Nova Southeastern University who collaborated with the lead author in the development of the ethical theory-related questions utilized in this study.

² The robustness of the ethical opinion-related questions was supported by directionally similar results obtained with a subsequent large-sample survey.

their prior or current involvement with academic misconduct. The ethical opinion questions, asked students to provide their binary opinions regarding cheating in an ethics class and how cheating offenses should be recorded, reported, punished and how cheating was related to subsequent unethical behavior in the workplace. Since these opinion questions were ordered after the demographic questions but before the ethical theory-related questions, they also served as primes for the later.

The survey questions were constructed in the form of situational statements to which students provided binary responses of ‘yes’ or ‘no’. An advantage of using binary responses included an increased speed of completion with a corresponding decreased demand on class time. Moreover, a binary response format has been found to produce similar results to that of Likert formats (e.g., Capik & Gozum, 2015; Grassi et al., 2007). For example, in a comparison of the results when using binary, ordinal and metric answer formats, Dolnicar and Grün (2007) found that “regardless of the answer format the main conclusions drawn . . . [were] the same” (p. 33). In addition, the ethical theory-related Survey Questions were meant to capture dichotomous responses—clear delineations between what does and does not constitute cheating. For example, the authors suggest that when making an ethical decision, one does not decide to be a little unethical—the decision is binary: to do the right thing and not cheat, or to do the wrong thing and cheat. To decrease recency bias, the responses to Survey Questions 8-13 were staggered. The ethical responses to Survey Questions 10 and 12 were ‘yes’ while the ethical responses to Survey Questions 8, 9, 11, and 13 were ‘no’.

Survey Administration

Surveys were distributed to undergraduate and graduate students taking business and accounting classes at a large public university located in a major metropolitan area of the

southeastern U.S. This research received prior approval from the appropriate² Institutional Review Board. Graduate students were either Master of Business Administration (MBA) or graduate accounting majors.

Data Analysis

The survey responses related to RQ1 and RQ2 were analyzed with descriptive statistics that measured student propensities to rely on each ethical theory in justifying academic cheating. To examine the effect of demographic variables in predicting the ethical theory-related reasoning regarding academic cheating (RQ3), a series of six probit regressions³ were estimated—one for each of the six theory-related scenarios. The ethical responses to the scenarios were coded as one and the unethical responses were coded as zero. The regressors included the respondents age and work experience. The remaining variables were dummy variables. Gender was coded as zero for male and one for female. MBA and graduate accounting were coded as one for students in these programs and as zero otherwise. Undergraduate accounting was coded as one for undergraduate accounting students and zero otherwise. Ethics course was equal to one if a student had completed an ethics course and zero otherwise. U.S. born, conservative, and liberal were individually equal to one if the condition was met and zero otherwise.

Thus, the regression model took the below form:

$$\begin{aligned} \text{Ethical Response}_i = & \beta_0 + \beta_1 \text{Age}_i + \beta_2 \text{Gender}_i + \beta_3 \text{Work experience}_i + \beta_4 \text{MBA}_i + \\ & \beta_5 \text{Graduate accounting}_i + \beta_6 \text{Undergraduate accounting}_i + \beta_7 \text{Ethics course}_i + \\ & \beta_8 \text{USA born}_i + \beta_9 \text{Conservative}_i + \beta_{10} \text{Liberal}_i + \epsilon_i \end{aligned}$$

³To ensure that the choice of the probit link function was not driving the results, all six regressions were also run using logistic models. Variable estimates and model fit statistics remained unchanged. The independent variables multicollinearity diagnosis yielded VIF values well below the customary threshold of 10 with the highest VIF value of 4.538 found for the variable of age.

The remaining Research Questions (RQ4, RQ5, RQ6) explored the opinions of business and accounting students regarding various aspects of academic misconduct. Student preferences regarding each opinion question were analyzed with descriptive statistics.

Results

Demographics

A total of 647 completed surveys were received, of which 39 were excluded due to missing responses or duplicate surveys. Therefore, the final sample was composed of 608 surveys. As presented in Table 1, most of the students were under the age of 25 (69.4%), were male (55.4%), had less than six years of work experience (65.3%), were at the junior, senior or graduate levels of their education (71%), and were business majors (78.5%): accounting, 21.4%; other business, 57.1%. In addition, most students had not taken a college ethics course (58.9%), were born in the U.S. (81.2%), and were moderate in their political attitudes (50.8%).

[Insert Table 1]

Responses to Ethical Theory Questions

Survey Questions (SQ) 8-13, which were in the form of concise ethical scenarios about academic cheating, explored how the six theories of ethical relativism, ethical egoism, utilitarianism, Machiavellian ethics, Kantian ethics, and legal positivism might be used by students in their rationalizations about cheating. As presented in Table 2, the results showed that most students used ethical theory-related rationalizations in choosing not to cheat. The ethical use of theories ranged from a low of 63.5% for utilitarianism to a high of 90.5% for legal positivism. These results, which are consistent with those reported by Ariail et al. (2015) of 64.1% for utilitarianism and 90% for legal positivism, address RQ1 and RQ2. That is, the ethical theory-related scenarios were associated with student decisions to cheat (RQ1). However,

student decisions to cheat differed for each scenario (RQ2). The utilitarian and Kantian ethics related scenarios produced the highest incidences of unethical decisions: 36.5% and 21.4% respectively.

[Insert Table 2]

The results of the six probit regressions are presented in Table 3. The regression coefficients of SQ8 (ethical relativism) and SQ9 (ethical egoism) were significant for the variable of gender indicating that females compared to males made more ethical decisions. The coefficients of the variable MBA were positive and significant for SQ9 (ethical egoism) and SQ12 (Kantian ethics). Therefore, MBA students compared to other students displayed higher ethical judgements in assessing these ethical theory scenarios. And for SQ12 (Kantian ethics) coefficients of the variables U.S. born and conservative were also positive and significant.

The lack of explanatory power of the other regressors was intriguing. Particularly, undergraduate and graduate accounting students did not significantly differ from other business students in their ethical theory-related justifications for not cheating. Furthermore, the dummy variable for ethics course was insignificant in all the regression models. Students who had previously completed an ethics course did not differ from students who had not. These results address RQ3.

We found insufficient model fit for SQ10 (utilitarianism) and SQ13 (legal positivism). These findings along with the relatively low coefficient of determination for each of the models evidence the complexity of ethical reasoning. Thus, ethical reasoning involves salient variables that were absent in the present study.

[Insert Table 3]

Responses to Ethical Opinion Questions

Responses to Survey Questions (SQ) 1 through 7 are presented in Table 4. These results are also consistent with the descriptive results reported by Ariail et al. (2015). SQ1 and SQ2 regarded whether cheating in an ethics class was more egregious and thus should be more heavily punished than cheating in another class. A large majority of students answered “no” to both questions: SQ1 (77.5%); SQ2 (87.2%). SQ3 and SQ4 asked students for their opinions regarding the use of a transcript designation of “XF” to indicate that a student had failed a course due to cheating, and for their opinions regarding whether the “XF” on the transcript should be made available to future employers. While a majority (52.3%) of students favored the use of the “XF” indication on transcripts, most (62.5%) did not think that employers should have access to such cheating indications. In response to SQ5, most students (70.9%) indicated that students who had cheated in college should not be barred from taking the CPA exam. Student responses to SQ6 indicated that the majority (62.5%) did not think that cheating in college was indicative of future unethical behavior. And for SQ7, the majority (53.6%) indicated that incidents of student plagiarism should be reported to the department chair and/or dean. These results address Research Questions 4, 5 and 6.

[Insert Table 4]

Discussion

RQ1 and RQ2

The present study’s objective was to explore how ethical theories may be related to cheating rationalizations by business and accounting students. That is, are the ethical theory-related scenarios associated with student cheating (RQ1)? If yes, are student cheating decisions associated more with some ethical theory-related scenarios (RQ2)? Addressing RQ1, the results

indicated that unethical decisions regarding cheating were variously associated with all six theory-related scenarios. On a positive note, most students used each of the theory-related scenarios to rationalize being ethical and thus not cheating. Nevertheless, significant percentages of students used each of the theory-related scenarios to rationalize cheating. And addressing RQ2, while all the theory-related scenarios, except for the theory legal positivism (9.5%), produced double digit percentages of unethical rationalization responses, the highest rationalizations to cheat were found for the ethical theories of utilitarian ethics (36.5%) and Kantian ethics (21.4%). That is, over a third of students used an interpretation of utilitarian ethics to rationalize cheating, and almost a fourth of students used an interpretation of Kantian ethics to rationalize cheating.

While the present study explored student rationalizations for cheating using ethical theory-related scenarios. No attempt was made to examine the thought processes used by students in making their decisions. Future research may benefit from having students read and respond to these ethical scenarios and then be interviewed (cf. Waltzer & Dahl, 2023) about their reasoning.

RQ3

RQ3 was posed as follows: How do demographic differences impact ethical theory-related rationalizations regarding academic cheating? The demographic variables were gender, student status, ethics education, culture, political orientation, age, and experience.

Gender. In agreement with prior gender findings regarding cheating (e.g., Ameen et al., 1996; Smith et al., 2002; Guo, 2011), the present results support gender differences in cheating rationalizations. Female students compared to male students were more ethically inclined.

Student status. The results partially support student status differences in ethics. For MBA students, probit regressions found significant coefficients of determination for two of the six theory-related scenarios: ethical egoism and Kantian ethics. Nevertheless, none of the regressions produced significant coefficients of determination for either undergraduate or graduate accounting students. Thus, ethical rationalizations of accounting students were not academic status/level related.

Ethics education. The results indicated that students who had and had not completed a stand-alone ethics course did not differ in their ethical justifications. This counterintuitive finding supports prior research (e.g., Misra & Goel, 2021) that questioned the effectiveness of ethics education. This potential ethics education deficiency is particularly evident among accounting students. Considering the importance given in academia to the ethics training of accounting students, this finding is troubling.

Of the business students sampled, only the graduate accounting students were known to have completed a standalone accounting ethics course (cf. Miller et al., 2020; NASBA, 2018), which had been taught, but was not ongoing, by the lead author. Data was not obtained regarding ethics courses taken by other business and non-business students. Ethics instruction received by undergraduate accounting students and MBA students was delivered using the integrated approach (cf., Ariail & Crumbley, 2023; Blanthorne et al., 2007; NASBA, 2018; Shawver & Miller, 2021) where some ethics instruction is included as part of each course. Given the present study indications that having taken an ethics course did not impact ethical-theory related rationalizations, future research should obtain data regarding ethics course specificity. Useful data might include the type of ethics course (e.g., accounting, business, philosophy), when the

ethics course was taken (including in-progress status), the length of the course (hours, days, quarter, semester), and the course content (theory and/or applied).

Cultural differences. Also, counter to prior research findings (e.g., Ison, 2018; Magnus et al., 2002; Mirshekary & Lawrence, 2009; Rawwas et al., 2004; Yukhymenko-Lescroart, 2014), culture had no impact on five of the six ethical theory-related cheating justifications. However, using Kantian ethics related reasoning, U.S. born students made more ethical decisions than did non-U.S. born students.

Political ideology. The probit regressions indicated a significant coefficient difference for conservative students for the ethical theory of Kantian ethics. That is, when responding to this theory-related scenario, conservative students compared to liberal students were more likely to make an ethical decision. No significant coefficients were found for liberal students.

Age and work experience. Contrary to the academic dishonesty findings of prior research concerning the variables of age (e.g., Hart & Morgan, 2010; Klein et al., 2007; Newstead et al. 1996; Zhang et al., 2018) and the related variable of work experience (e.g., Allen et al., 1998; Hsiao, 2015), no significant coefficients of determination were found for these variables. Thus, older more experienced students did not differ from younger and less experienced students in their theory-related cheating decisions.

Therefore, addressing RQ3, some demographic variables did interact with ethical theory-related rationalizations regarding academic cheating. Differences were found for the variables of gender, culture, and political ideology.

Since the probit analyses indicated that ethical reasoning involves salient variables that were absent in the present study, future research will benefit from exploring the impact of

additional demographic variables. Such variables might include current religiosity, religious upbringing, value preferences, moral development, and ethical mentorship.

RQs 4, 5, and 6

The results for RQ4 indicated that most students believed that cheating in an ethics class was no more egregious nor should be punished more severely than cheating in any other class. This result is consistent with that found by Ariail et al. (2015). Therefore, it appears that students consider all cheating to be equally egregious. That is, cheating is cheating, a belief with which the present authors agree.

The results for RQ5 and RQ6, which are consistent with the findings by Ariail et al. (2015), indicated that students believed that those who failed a course due to cheating should have their unethical conduct reported ‘up the administrative ladder’ and that this unethical behavior should be indicated on the student’s permanent transcript. Nevertheless, the negative consequences seemed to end there. Contrary to research findings (e.g., Guerrero-Dib et al., 2020; Harding et al., 2004; Nonis & Swift, 2001), students did not think that academic cheating is indicative of future unethical behavior and thus it should not negatively impact their future employment or hinder them in obtaining a CPA license. That is, analogous to a ‘gaming reset’, students may be willing to accept the consequences of unethical behavior within a particular context, but, outside that context, want the ability to ‘reset’ and start anew. These findings suggest that students are willing to accept the consequences of unethical behavior only when those consequences are institutionalized at the college/university level.

These findings are both encouraging and concerning. Encouraging in that most students recognized that cheating is an unethical behavior that should be punished, but concerning in that most students did not see academic cheating as indicative of an unethical character—individual

characters prone to future unethical behavior such as fraud. As seen in many high-profile business and accounting scandals, such as HealthSouth (Beam & Warner, 2009) and WorldCom (Cooper, 2008), unethical behavior/fraud is often a ‘slippery slope’. Frauds that start small can easily escalate. In this regard, Cynthia Cooper, the internal auditor, and ‘whistleblower’ at WorldCom, stated the following:

People don’t wake up and say ‘I think I’ll become a criminal today.’ It is a slippery slope and we lose our footing one step at a time. Our character is not forged at the crossroads of a major event. The foundation of our character is laid brick by brick, decision by decision throughout our lives. (Personal communication with the lead author February 14, 2017)

The authors propose that academic cheating is a ‘brick’ that negatively impacts student character. As such, academic cheating perhaps normalizes unethical behavior which can result in workplace misconduct (e.g., Brodowsky et al., 2020; Guerrero-Dib et al., 2020; Harding, 2004; LaDuke, 2013; Nonis & Swift, 2001; Orosz et al., 2018; Sims, 1993) such as cheating on continuing professional education courses and the CPA exam as recently occurred in cheating scandals at KPMG (SEC, 2019), Ernst & Young (SEC, 2023; Deloitte (2023), and PwC (PCAOB, 2024). And the present authors posit that cheating’s potential negative impact on student character may result in them being more receptive to unethical cultures driven by the unethical tones-at-the-top (e.g., ACFE, n.d.; AICPA, 2009; Campbell & Goritz, 2014; COSO, 2013; King, 2013) of their future employers. Steven Covey, an influential educator and author, expressed this sentiment as follows: “The more people rationalize cheating, the more it becomes a culture of dishonesty. And that can become a vicious, downward cycle. Because suddenly, if everyone else is cheating, you feel a need to cheat, too” (Stephen Covey Quotes, n.d.). The potential relation between cheating, ethical character, and receptiveness to unethical tones-at-the-top may provide fertile ground for future research.

Conclusions

The present study contributes to the literature on accounting ethics and accounting pedagogies by extending FT research to student rationalizations for cheating. While accounting faculty may be able to understand and control the FT elements of opportunity and pressure to cheat, student rationalizations for cheating may be more elusive and therefore less subject to control. Few prior studies have explored student cheating rationalizations, and none have done so from an ethical theory-related perspective. Despite accounting ethics courses often including ethical theories in their content, only a prior case study (Ariail et al., 2015) examined how such theories may impact the ethical decision-making of students. Thus, the present study extends ethics literature in general. Nevertheless, since most students made ethical decisions (not to cheat), the inclusion of ethical theory content in ethics pedagogies appears warranted. In this pursuit, both what the theories mean, and what they do not mean, should be taught.

Understanding how the interpretation of ethical theories, as operationalized with short theory-related scenarios, may be used by students to justify wrongdoing can inform ethics faculty on how ethical theories can be more effectively taught. Since the results found that most students interpreted the ethical theory-related scenarios as not supporting cheating rationalizations, the present authors suggest that ethical theory content can be a beneficial component of accounting ethics pedagogies. However, the results also suggest that in teaching ethical theories, faculty need to not only emphasize how theories are applicable to the ethical conduct required of accountants, but also explain how such theories might be distorted to rationalize unethical conduct. That is, to positively impact ethical decision-making, students need to understand both the right and wrong interpretations of ethical theories. The present authors suggest that future research explore ethical decision-making with several theory-related scenarios for each targeted

ethical theory. The present authors posit that pedagogies for effectively teaching ethical theories can be positively impacted by such research. That is, how are the interpretations of ethical theory-related scenarios supportive or non-supportive of ethical decision-making?

As previously indicated, the theories of egoism, utilitarian ethics, and Machiavellianism can be related to cost-benefit analysis; and cost-benefit analysis was found by Boyle et al. (2016) as a common rationalization for cheating. Since cost-benefit analysis is widely used in accounting/business decision-making, more research is needed. For example, does cost-benefit rationalizations for cheating perhaps overpower ethical theory-related rationalizations?

The results extend research on the demographic differences in ethical reasoning. Specifically, the findings provide insights into how ethical theory-related decisions about how cheating decisions may differ by gender, culture, political ideology, and, perhaps most importantly, by ethics education? Regarding one or more of the theory-related ethical scenarios, more ethical decisions were made by female compared to male students, by students born in the U.S. compared to non-U.S. born students, and by students with a conservative, rather than liberal, political orientations. From a pedagogical perspective, ethics education, importantly, did not impact cheating decisions—a finding that supports prior research indications of ethics education deficiencies (e.g., Misra & Goel, 2021). Since the present study's survey did not ask students to give specifics regarding the standalone ethics course they had taken, future ethical theory-related research may benefit from exploring differences in cheating rationalizations based on ethics course content. For example, can ethics course content, such as that employed in the GVV pedagogy (e.g., Gentile, 2010; Miller et al., 2020; Shawver & Miller, 2021) or that employed in Value Self-confrontation pedagogy (Ariail et al., 2021; Ariail et al., 2024), positively impact ethical theory-related cheating rationalizations? In addition, future research

might explore the age variable by generational groupings, work experience by type of experience (accounting, business, other), and the MBA variable by specialty.

In addition, responses to the ethical opinion questions provide an important contribution to academic dishonesty research by informing educators about student beliefs about cheating. No known prior research has explored business and accounting student perceptions of cheating behaviors and their consequences. The present authors propose that to combat the international problem of cheating, educators and administrators must understand student perspectives about this misconduct. For example, the results indicated that most students agreed that cheating should be reported up the chain of command and indicated on transcripts. Nevertheless, most students believed that the consequences of their unethical behavior should not be accessible to third parties. Therefore, giving third parties (e.g., employers, credential granting authorities) access to transcripts that include evidence of cheating may provide an effective way to disincentivize cheating.

Limitations

This research was delimited to specific scenarios regarding six ethical theories. Had different scenarios or other theories been used, different results might have been obtained. This study was limited to a convenience sample of students attending a public university in the southeast region of the U.S. Therefore, the results may not be representative of broader student populations. Another limitation was related to the use of a written survey. Conducting in-depth interviews or controlled experiments might tap into more qualitative factors relevant to student perceptions of academic misconduct.

The present results found limited support for cultural differences, as measured by born or not born in the U.S., in the use of ethical theory-related rationalizations. Different results might

have been found had alternative measures of culture been used: for example, the country in which the student completed their pre-tertiary education.

This survey measured student proclivity to agree or disagree with situational ethical scenarios. To minimize intrinsic biases in the self-reporting of a socially undesirable behavior, the survey did not ask students to self-report their own cheating. However, this approach might equally be interpreted as a limitation. One could argue that student interpretations of hypothetical theory-related scenarios might not reflect on current or future cheating behaviors.

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Table 1
Student Demographics

Variable	No.	%	Variable	No.	%
Age			Major		
< 20	107	17.6	Undergraduate Accounting	105	17.3
20-24	315	51.8	Graduate Accounting	25	4.1
25-29	87	14.3	MBA	82	13.5
30-34	39	6.4	Other Business	265	43.6
35-39	18	3.0	Other non-business	131	21.5
40-44	21	3.5			
≥45	21	3.5	Ethics Course		
			Yes	250	41.1
Gender			No	358	58.9
Male	337	55.4			
Female	271	44.6	Country of Birth		
			U.S.	494	81.2
Work Experience (Years)			Not U.S.	114	18.8
<3	232	38.2			
3-5	165	27.1	Political Attitude		
6-8	93	15.3	Liberal	133	21.9
9-11	40	6.6	Moderate	309	50.8
12-14	24	3.9	Conservative	166	27.3
≥15	54	8.9			
Student Status					
Freshman	83	13.7			
Sophomore	93	15.3			
Junior	151	24.8			
Senior	174	28.6			
Graduate	107	17.6			

This Table presents the descriptive statistics for student demographics presented in number and percentage for the total study sample of 608 observation.

Table 2
Responses to
Theory-Related Survey Questions

Survey Question	Theory	Responses			
		Unethical		Ethical	
		Number	%	Number	%
8	Ethical Relativism	66	10.9	542	89.1
9	Ethical Egoism	107	17.6	501	82.4
10	Utilitarianism	222	36.5	386	63.5
11	Machiavellian Ethics	62	10.2	546	89.8
12	Kantian Ethics	130	21.4	478	78.6
13	Legal Positivism	58	9.5	550	90.5

This Table presents the unethical and ethical responses by number of students and percentages (N = 608) for each of the six ethical theory-related questions. All the percentages are significantly different from zero at $p < .01$.

Table 3
Probit Regressions of the Determinants of Theory-Related Ethical Questions

Variables	Q8 (Relativism)	Q9 (Egoism)	Q10 (Utilitarianism)	Q11 (Machiavellianism)	Q12 (Kantianism)	Q13 (Legalism)
Age	0.105 (0.358)	0.071 (0.478)	0.007 (0.920)	0.066 (0.579)	0.057 (0.521)	0.095 (0.385)
Gender	0.437*** (0.004)	0.303** (0.019)	-0.094 (0.382)	0.061 (0.683)	0.122 (0.313)	0.118 (0.424)
Work experience	0.046 (0.556)	0.058 (0.404)	0.038 (0.479)	0.113 (0.175)	0.026 (0.684)	-0.015 (0.847)
MBA	-0.107 (0.658)	0.416* (0.071)	0.076 (0.663)	0.302 (0.281)	0.530** (0.017)	-0.035 (0.884)
Graduate accounting	0.269 (0.594)	4.339 (0.973)	0.195 (0.503)	4.066 (0.979)	0.518 (0.178)	0.292 (0.547)
Undergraduate accounting	-0.094 (0.616)	0.282 (0.108)	0.049 (0.731)	-0.095 (0.608)	-0.096 (0.532)	-0.144 (0.442)
Ethics course	-0.174 (0.236)	-0.004 (0.974)	0.052 (0.634)	-0.206 (0.173)	-0.060 (0.624)	-0.089 (0.550)
USA born	-0.201 (0.328)	0.129 (0.453)	0.082 (0.565)	-0.113 (0.579)	0.338** (0.031)	0.074 (0.701)
Conservative	0.192 (0.255)	0.205 (0.177)	0.189 (0.134)	0.267 (0.145)	0.365** (0.012)	0.275 (0.129)
Liberal	0.139 (0.462)	-0.040 (0.801)	0.115 (0.397)	-0.145 (0.408)	0.145 (0.335)	-0.005 (0.977)
Constant	0.910*** (<0.001)	0.250 (0.278)	0.084 (0.649)	0.967*** (<0.001)	0.119 (0.567)	0.998*** (<0.001)
Chi-Sq	21.198** (0.019)	34.337*** (<0.001)	7.629 (0.665)	22.740** (0.012)	28.521*** (<0.001)	6.981 (0.727)
N	608	608	608	608	608	608

This Table presents the dichotomous probit regression model estimates for the likelihood of an ethical response to each of the six ethical theory-related questions. The dependent variables were equal to 1 for ethical responses and 0 for unethical responses. The independent variables included the continuous variable of 'Age'; the dichotomous variable 'Gender' that took values of 1 for female and 0 for male; 'Work experience' was a categorical variable composed of six groups indicating years of work experience: <3 , 3-5, 6-8, 9-11, 12-14, and ≥ 15 ; the variables 'MBA', 'Graduate Accounting', and 'Undergraduate Accounting' were dummy variables with a value of 1 if the student was enrolled in the respective program, and 0 otherwise; the variable 'Ethics course' was a dummy variable equal to 1 if the student had completed an ethics course, and 0 otherwise; the variable 'USA born' was a dummy variable with a value of 1 for U.S. born and 0 otherwise; the variables 'Conservative' and 'Liberal' were dummy variables equal to 1 if the student self-described their attitudes towards social, political and economic issues as conservative or liberal respectively, and 0 otherwise. The regression coefficients p-value is reported in parentheses below each coefficient estimate with the 2-tailed significance test indicated as follow: *** = $p < 0.01$; ** = $p < 0.05$; * = $p < 0.10$.

Table 4
Responses to Ethical Opinion Questions

Survey Question	Question	No.	%
1	Is cheating in an ethics class more egregious than cheating in another class?		
	Yes	137	22.5
	No	471	77.5
2	Should the punishment for cheating in an ethics class be more severe than in another class?		
	Yes	78	12.8
	No	530	87.2
3	If the student failed a course due to academic dishonesty, should the student's permanent transcript in some way indicated (perhaps with a grade of XF) that the failure was due to academic dishonesty?		
	Yes	318	52.3
	No	290	47.7
4	Should future employers have access to a transcript which indicates that a student failed a course due to academic dishonesty?		
	Yes	228	37.5
	No	380	62.5
5	Should state agencies, such as the state board of accountancy, bar applicants who cheated in college from taking the CPA exam?		
	Yes	177	29.1
	No	431	70.9
6	Do you think that cheating in college is indicative of future unethical behavior?		
	Yes	228	37.5
	No	380	62.5
7	Should a professor report all incidents of student plagiarism to the department chair and/or dean?		
	Yes	326	53.6
	No	282	46.4

This Table presents the response numbers and percentages for each of the seven ethical opinion questions. For each question, the response numbers and percentages are presented. Majority responses are presented in bold. All the percentages were significantly different from zero at $p < .01$.

Appendix A

Survey on Academic Dishonesty*

1. Is cheating in an ethics class more egregious than cheating in another class?
2. Should the punishment for cheating in an ethics class be more severe than in another class?
3. If a student failed a course due to academic dishonesty, should the student's permanent transcript in some way indicate (perhaps with a Grade of XF) that the failure was due to academic dishonesty?
4. Should future employers have access to a transcript which indicates that a student failed a course due to academic dishonesty?
5. Should the state agencies such as the Georgia State Board of Accountancy bar applicants who cheated in college from taking the CPA exam?
6. Do you think that cheating in college is indicative of future unethical behavior by a CPA?
7. Should a professor report all incidents of student plagiarism to the Department Chair and/or the Dean?
8. If there is a culture of cheating and academic dishonesty in the class or at the school or university should the student feel it is acceptable and appropriate to cheat too since "When in Rome, do as the Romans" and thus cheat?
9. If "everyone is cheating" and there are few if any negative consequences from the faculty or school administration, should the student cheat and advance his or her self-interest since the student will be at a competitive disadvantage by not cheating?
10. Even if students are cheating and "getting away with it", would the long-term harm to the school, university, and their stakeholders (including society) outweigh any short-term benefit that the student could derive from cheating?
11. Even though cheating is prohibited by the school's academic honesty policy, which is enforced, nonetheless cheating is the only way for the student to succeed, and the student can cheat in a very clever and crafty manner and "get away with it" and thus appear to comply with the academic honesty policy. Should the student then cheat?
12. Even if a student can cheat and "get away with it" is cheating so demeaning and disrespectful to the university, school, professor, fellow students and to the student himself or herself that the student should not cheat?
13. If a university, school, or professor does not have an explicit policy prohibiting cheating and academic dishonesty, then should the student cheat since cheating is not explicitly "against the law"?

* Adopted from Ariail et al., 2015