

The Academic Honesty Expectations Gap: An Analysis of Accounting Student and Faculty Perspectives

Robert L. Braun
Southeastern Louisiana University

H. Lynn Stallworth
Appalachian State University

Abstract

Responding to calls for increased ethics research in the wake of corporate scandals, this study analyzes accounting student and faculty views toward academic honesty. An instrument presenting vignettes involving potential academic dishonesty was administered to 458 accounting students and 177 accounting faculty. Participants assessed the extent to which the characters described in the situations behaved in an academically honest manner and the extent to which they should be penalized. Results indicate that students and faculty view many situations involving academic honesty differently, implying that an academic honesty expectations gap exists. Results also show that both students and faculty are aware of the gap. There were no significant differences between students and faculty regarding behaviors that were more clearly honest or dishonest. The biggest gap exists for “gray area” situations. These results suggest the importance of establishing a dialogue with students on academic honesty and faculty expectations.

Introduction

As stakeholders in the academic process, students and faculty develop their own ideas about what is academically honest and dishonest. What is less clear to each of us is how others view these same issues, especially when the issue is less well-defined as clearly honest or dishonest. An instructor who has assigned a paper might wonder whether the student has done all of the research for this particular assignment or whether paper might have been recycled from a prior course. Students in two different sections of the same course engaged in a discussion between sections on exam day could be cause for concern about whether the exam has been compromised. Instructors in these situations might wonder how the students involved view the questionable actions. They might wonder if colleagues would view the situation in the same way. In short, there may exist an “expectations gap” between what students view as academically honest behavior and what instructors view as academically honest behavior.

This research empirically examines these issues in an effort to provide a foundation for a more contextually rich discussion of the issue of academic honesty in the literature and in the classroom. Several benefits could result from such discussion. First, the literature on academic honesty generally relies on contextually simple descriptions. A more contextually rich description of academic honesty situations can lead to more descriptive research. Second, academic honesty violations could be avoided in certain situations through improved understanding of the academic honesty expectations gap. Third, students may develop an awareness of the benefits of open lines of communication on sensitive issues. This could assist them in their careers in discussing topics like fraud and other delicate issues with clients, coworkers, and superiors. Finally, and perhaps most importantly, because academic honesty issues are

so relevant to the student experience, it may prepare them for handling ethical issues better after they become accounting professionals.

Like the complex business context in which accounting students will find themselves upon graduation, academic honesty may be a multifaceted concept in which many potentially academically dishonest behaviors are subject to interpretation and debate. Just as the constantly evolving economic environment produces transactions that present new challenges to our conception of “true and fair” financial reporting, classroom dynamics present challenges to our conception of academic honesty. As is often the case involving complex social behavior, there exists a potential for divergence of views due to differences in perspective.

When views diverge based on perspective, the split that develops is often termed a gap. Each of us has experienced the “generation gap” from one or both sides. In auditing, the “expectations gap” is a familiar concept describing differences in the perceptions of auditors and users of audited information regarding the nature of the services provided. The concept of an expectations gap may apply to the academic community, as well. In particular, there may exist a difference between (1) what the student believes his or her responsibilities are with regard to academic honesty and (2) what instructors believe students’ responsibilities are with respect to academic honesty. We call this difference the “academic honesty expectations gap.”

While the auditing expectations gap has been the subject of significant academic inquiry (McEnroe & Martens, 2001), few studies have reported empirical evidence of an academic honesty expectations gap. As such, this study provides information of value in attempting to determine whether such a gap exists, some of the possible dimensions upon which the gap exists, and possible remedies to mitigate the costs of differing expectations. Furthermore, no studies of academic honesty have reported results for accounting students, a group that faces relatively unique requirements for professional ethics upon graduation. Given the recent professional crisis, an understanding of accounting student attitudes toward academic honesty may be especially relevant.

Theory and Hypotheses

A number of research studies have focused on student or faculty views of potentially academically dishonest behavior (Ashworth, Bannister & Thorne, 1997; Pincus & Schmelkin, 2003). Many of these studies have included both student and faculty perceptions of the severity of academic misconduct. The results reported in this literature suggest that there are differences between students and professors with regard to their perceptions of academic honesty. Not surprisingly, most of these studies suggest that faculty typically view cheating more seriously than students (Stern & Havlicek, 1986; Wright & Kelly, 1974; Roberts & Toombs, 1993; Smith, et al., 1998; Graham, et al., 1994; Koljatic & Silva, 2002).

Stern and Havlicek (1986) asked students and faculty to classify behaviors as either “academic misconduct” or “not academic misconduct.” The percentage of faculty and students classifying a behavior as academic misconduct differed significantly in 24 of 36 situations. Faculty were more likely to classify the behavior as academic misconduct than students. In addition, Wright and Kelly (1974) found faculty were more likely to classify several different behaviors as cheating than students. Roberts and Coombs (1993) developed a Perceptions of Cheating Scale and asked faculty and students to rate the severity of cheating behaviors by assessing the appropriate penalty for 30 items relating to cheating behaviors during exams. The study found that faculty consistently assigned significantly harsher penalties than students. The results suggest that faculty view cheating more seriously than students. Building upon these results, this extends the literature by providing contextually rich descriptions of academic honesty and examining attitudes of accounting students and faculty in addressing the following research question and related hypotheses regarding the existence of an academic honesty expectations gap:

Research Question 1: Is there an academic expectations gap involving differing perceptions among students and faculty regarding responsibilities toward academic honesty?

H_{1Honesty}: Faculty will view situations involving questionable behavior as significantly less academically honest than students will.

H_{1Penalty}: Faculty will assess that significantly more serious penalties would be appropriate in situations involving questionable behavior than students will.

Prior research has also begun to examine the extent to which faculty and students are aware of the differences in their perceptions (Roig & Ballew, 1994; Graham et al., 1994). Roig and Ballew (1994) administered the Attitudes Toward Cheating Scale developed by Gardner and Melvin (1988) to both students and faculty. In addition, the students completed the scale reporting their estimation of the opinion of “a typical college professor” while faculty completed the scale reporting their estimation of the opinion of “a typical college student.” Students’ perceptions of faculty were fairly accurate while faculty assumed that students were more tolerant of cheating than they actually were. Students with more tolerant attitudes were more likely to attribute tolerant attitudes to faculty.

This study builds upon prior research examining perceptions of an academic honesty expectations gap and accuracy in predicting attitudes toward academic honesty by addressing the following research questions and related hypotheses:

Research Question 2a: Do students perceive that there is an academic honesty expectations gap?

H_{2a Student Honesty}: Student assessments of academic honesty will be significantly higher than their perceptions of faculty assessments.

H_{2a Student Penalty}: Student assessments of penalties will be significantly less serious than their perception of faculty assessments of penalties.

Research Question 2b: Do faculty perceive that there is an academic honesty expectations gap?

H_{2b Faculty Honesty}: Faculty assessments of academic honesty will be significantly lower than their perceptions of student assessments.

H_{2b Faculty Penalty}: Faculty assessments of penalties will be significantly more serious than their perception of student assessments of penalties.

Research Question 3a: Are student perceptions of faculty assessments accurate?

H_{3a Student Honesty}: Students will perceive that faculty assessments of academic honesty are lower than they actually are.

H_{3a Student Penalty}: Students will perceive that faculty assessments of penalties will be significantly more serious than they actually are.

Research Question 3b: Are faculty perceptions of student assessments accurate?

H_{3b Faculty Honesty}: Faculty will perceive that student assessments of academic honesty are higher than they actually are.

H_{3b Faculty Penalty}: Faculty will perceive that student assessments of penalties will be significantly less serious than they actually are.

In addition to examining the existence and awareness of an academic honesty expectations gap research has also considered whether all academic honesty issues are viewed similarly. A number of studies suggest that some types

of cheating are viewed as more serious than others (Roberts & Toombs, 1993; Sims, 1993; Graham et al., 1994; Sims, 1995; Pincus & Schmelkin, 2003; Johns & Strand, 2000). In the Graham et al. (1994) study, faculty considered the most egregious acts of academic misconduct to include plagiarizing a term paper, taking a test for someone else, and copying from a fellow student during an exam. Less serious offenses included failing to contribute equitably to a group project and submitting the same paper for credit in more than one class. Sims (1995) reports similar results as did Johns and Strand's (2000) survey which focused exclusively on business students. Livosky and Tauber (1994) found that, in some cases such as those concerning an individual's lack of contribution to a group project, students actually view the offense more seriously than instructors.

Pincus and Schmelkin used multidimensional scaling to better understand faculty perceptions of academic misconduct. Their instrument included measures to assess faculty perceptions of both the seriousness of the cheating behavior and the appropriate penalty. The results suggest that faculty perceive various cheating behaviors on a "continuum of seriousness" (2003, p.206). At one end of the continuum, the most serious cheating behaviors included "stealing a test" and "obtaining answers from someone else during an exam." At the other end of the continuum, less serious cheating behaviors included "not contributing a fair share to a group project" and "failing to report a grading error." The study found that while students generally agreed with faculty on what constitutes a less serious offense, students sometimes disagreed with faculty by classifying behaviors perceived by faculty as serious academic misconduct as less serious offenses. Research examining the extent to which differences in perceptions regarding academic honesty are uniform across situations is relatively sparse beyond the findings of Pincus and Schmelkin (2003). This study extends the analysis of this point by considering the following research question and related hypothesis:

Research Question 4: Is the width of the academic honesty expectations gap uniform across all situations? Or, are there situations where faculty and students agree and others where they disagree as to the level of academic honesty involved?

H_{4 Non-Uniformity}: Differences in assessments of academic honesty are more likely to be observed in situations involving "gray area" issues. Differences are less likely to be observed in situations involving relatively clearly honest and dishonest behavior.

Method

The method used to examine the research questions and hypotheses consisted of two survey instruments describing several situations involving potential academic dishonesty and eliciting opinions regarding the extent to which the individuals involved behaved in an academically honest manner and the appropriate penalty to impose. The instrument that was designed for students also asked them to indicate their perceptions as to how faculty would respond to each item. The instrument that was designed for faculty was identical with the exception that it asked faculty to indicate their perceptions as to how students would respond.

Faculty participants were recruited through an email request to visit a website with an electronic version of the instrument. The email was sent to 1,385 faculty selected at random from the Prentice Hall Accounting Faculty Directory (Hasselback, 2002). The 177 completed instruments represent a 13 percent response rate. Students participated in the study through administration of the instrument in their classes. All of the accounting instructors at a southern regional university and volunteer faculty from five other universities administered a paper version of the instrument to students in their classes.¹ A total of 458 accounting majors participated in the study. Demographic information for faculty and students are presented in Table 1.

¹ The universities participating included a large state university, one large and one small regional university, and two private colleges. The universities were located in the Southern, Midwestern, and Western regions of the United States. The instructors were given a uniform statement to read and all students were given instructions indicating that participation was entirely voluntary and that their grade would be unaffected if they chose not to participate.

The research instrument consists of a series of vignettes describing situations involving academic honesty. The types of situations involve passing information between exams, sharing of credit for group work, adequacy of citations for written work, and submission of unoriginal work on a paper. The vignettes were based upon actual situations that we had encountered as instructors. The vignettes were written to include issues identified by instructors as clearly dishonest and clearly honest. In addition to these clearly appropriate and inappropriate cases, the instrument also includes more ambiguous situations, or “gray area” issues as identified in the literature (Roberts & Toombs, 1993; Sims, 1993; Graham et al., 1994; Sims, 1995; Pincus & Schmelkin, 2003; Johns & Strand, 2000).

Care was taken to avoid oversimplification of the issues and to maintain neutrality in presenting the facts of the situation. The instrument was pre-tested using a sample of 10 instructors who provided feedback on the realism of the instrument and on the accuracy of the classification of behaviors as appropriate, inappropriate or ambiguous. Table 2 presents the two vignettes involving passing information between exams with the instructions and response scales included. Table 3 presents the rest of the vignettes used (presented without response scales to reduce redundancy).

As demonstrated in Table 2, response options for the assessment of the level of academic honesty were in the form of a five-point Likert scale with one representing academically dishonest behavior and five representing academically honest behavior. The penalty responses utilized a five-point scale with discrete options at each of the five points. The penalty options ranged from “no penalty” to “university disciplinary action.”

Several studies have documented the effects of socially desirable responding, the tendency of individuals to present themselves favorably regarding current social norms and standards, on survey research (Zerbe and Paulhus 1987, Paulhus 1991, Crowne and Marlowe 1960) Social desirability response bias (SDRB) has been shown to exist in studies of the business context and research on academic honesty (Bernardi and Admaitis 2007, Geiger and O’Connell 2000, Bernardi 2006, Bernardi and Gupta 2008).

Paulhus (1991) details several methods of controlling the effects of SDRB. Consistent with these recommendations we employed statements with high content saturation, that is, statements in which the influence of content or desirability is high. For example, we used paragraphs including contextual information so that respondents could arrive at their own judgments rather than using statements that conveyed judgment. We also employed several of the experimental controls that Paulhus (1991) identifies to reduce situational pressure for desirable responding, including complete anonymity, a standardized protocol involving instructions to place instruments in an envelope that would be sealed by a student and mailed to us. In addition, some of the situations described completely academically honest behavior so as to make it clear to respondents that the full range of response options was in play. We did not employ any of the covariate measurement techniques to control for spurious correlation. As with Bernardi et al. (2004) we did not include a measure of SDRB due to concerns that a longer instrument would reduce sample size.

Results

This section presents the analysis of the data to test the hypotheses. The tests consist primarily of two-sample *t*-tests to compare means across groups and one-sample *t*-tests to compare subjects’ opinions versus their assessments of others’ opinions. Two-tailed tests were used. The results discussed below are presented in Table 4 through Table 6.²

Faculty were asked to handle the administration and collection of instruments as they would student evaluations of teaching so as to avoid biasing the students’ responses.

² The Bonferroni procedure was used to control type I error rate at the experiment-wise level. Because of the large number of *t*-tests, the probability of a Type I error involving incorrect rejection of the null hypothesis using $\alpha = .05$ was elevated. The Bonferroni procedure calculates a more conservative level to control for this possibility $\alpha =$

Existence of an Expectations Gap

In order to report evidence as to whether an academic honesty expectations gap exists, the students' mean responses to each of the situations were compared to the corresponding faculty mean responses. The results of these tests are presented in Table 4. Panel A of Table 4 presents the comparisons of the mean assessments of academic honesty. Statistically significant differences in the mean values are reported for six of the eight assessments, indicating that faculty assessment of academic honesty was significantly lower than student assessment in five of the eight vignettes. These results are generally consistent with $H_{1\text{Honesty}}$ proposing the existence of an academic honesty expectations gap. The means were significantly different for all four of the cases involving gray area situations ("passing exam info" $p\text{-value} \leq .001$, "group" $p\text{-value} \leq .001$, "citation adequacy" $p\text{-value} \leq .001$, "paper" $p\text{-value} \leq .001$). One of the two more clearly dishonest situations reported a significant difference ("passing exam info" $p\text{-value} = .378$, "paper" $p\text{-value} \leq .001$). One of the two more clearly honest situations reported a significant result ("group" $p\text{-value} = .027$, "citation adequacy" $p\text{-value} = .743$). These results are generally consistent with $H_{4\text{Non-Uniformity}}$ proposing that the academic honesty expectations gap is most relevant to gray area situations and that relative agreement is more likely to exist for less ambiguous situations.

Panel B of Table 4 presents the comparisons of the mean assessment of penalties. Statistically significant differences in the mean values are reported for five of the 12 parties involved in the vignettes. These results are generally consistent with $H_{1\text{Penalty}}$ proposing the existence of an expectations gap with respect to penalties associated with academic dishonesty. Four of the six gray case penalty assessments were significantly different between faculty and students.³ Two of three penalty assessments for clearly dishonest cases and all three of the penalty assessments for the clearly honest cases were insignificant. These results are generally consistent with $H_{4\text{Non-Uniformity}}$ proposing that the academic honesty expectations gap is most relevant to gray area situations and that relative agreement exists for more clearly honest or dishonest situations. Indeed, these results provide even stronger evidence than the results in Panel A.

Perception of an Expectations Gap

Table 5 addresses the issue of whether students and faculty perceive the existence of an expectations gap. In order to report evidence as to whether students perceive the existence of an academic honesty expectations gap, student mean self-assessments are compared to student mean assessments of the views of most professors. Panel A of Table 5 presents evidence indicating that there were significant differences between student self assessments and student assessments of faculty views for all of the vignettes. These results are consistent with $H_{2a\text{Student Honesty}}$ proposing that students perceive that faculty view situations involving academic honesty less tolerantly. Unlike the results for comparison of student mean self-assessments to faculty mean self-assessments reported in the previous section, all of the situations elicited the perception of an expectations gap. That is, there was no apparent distinction between the gray cases and the more clearly honest and dishonest cases. The faculty results reported in Panel A of Table 5 are very similar to the student results. That is, the faculty perceive the existence of an academic honesty expectations gap as well. These results are consistent with $H_{2a\text{Faculty Honesty}}$ proposing that faculty believe that students perceive situations involving academic honesty more tolerantly. Also like the students, the faculty apparently perceive that the gap exists across all of the types of situations involved in the experiment.⁴

.0005. The discussion uses $\alpha = .05$. None of the overall conclusions of the paper would be changed based upon the application of the Bonferroni procedure (and $\alpha = .0005$).

³ The two individuals for whom no significant difference was reported were the ones involved in "group sharing credit." Livosky and Tauber (1994) reported that students tended to view academic dishonesty in group projects more seriously than faculty. Although we did not observe the reversal noted by Livosky and Tauber, a convergence in student and faculty views toward penalties for group project misconduct was observed.

⁴ An independent analysis of the possibility that SDRB was present in student results was conducted using the Paulhus impression management subscale using the first two vignettes with a sample of 28 students. The results of this analysis suggest that SDRB was a significant factor in how students reported their views of academic honesty

The penalty assessment results reported in Panel B provide similar evidence of a perceived expectations gap. Student assessments showed significant differences across all but one situation. This is consistent with $H_{2b\text{Student Penalty}}$ proposing that students believe that faculty would propose more serious penalties in situations involving academic dishonesty. The results for faculty perceptions of an expectations gap are similar. Significant differences in penalties are reported for all but the cases that were more clearly honest. This makes sense, because if faculty believe that “no penalty” is the appropriate course of action (as would be logical in a case where there was no academic dishonesty), there would be no reason to perceive that students would expect a lower penalty. These results are consistent with $H_{2b\text{Faculty Penalty}}$ proposing that faculty perceive that students would be more lenient in cases involving academic dishonesty.

Accuracy of Perceptions

Table 6 addresses the issue of whether each group was accurate with regard to its perceptions of the other group. In order to provide evidence regarding the extent to which students provided accurate assessments of the faculty views, student expectations of faculty assessments were compared to the actual assessments made by faculty. The data in Panel A1 of Table 6 indicate that only two of the eight cases showed a significant difference between student expectations of faculty assessments and actual faculty assessments. Both of the cases involved clearly inappropriate behavior. These results suggest that students appeared to be quite accurate in assessing faculty views. This result is not consistent with $H_{3a\text{Student Honesty}}$ proposing that students would overestimate the severity faculty assessments. It is, however, consistent with prior literature suggesting that student perceptions of faculty attitudes toward academic dishonesty are accurate (Roig & Ballew, 1994). The data on faculty accuracy in which actual student assessments are compared to faculty expectations of student assessments reveal that significant differences existed for six of the eight cases, as reported in Panel A2 of Table 6. These results are generally consistent with $H_{3b\text{Faculty Honesty}}$ proposing that faculty would perceive that students’ attitudes toward academic dishonesty are more tolerant than they actually are. This result is also consistent with the findings of Roig and Ballew (1994).

The data reported in Panel B1 of Table 6 suggest that students were somewhat less accurate in predicting faculty penalty assessments, as significant differences were reported for three of the 12 parties involved in the vignettes. The results regarding $H_{3a\text{Student Penalty}}$ are mixed. Faculty data in Panel B2 of Table 6 indicate that significant differences were observed between actual student assessments and faculty expectation of student assessments for eight of the 12 parties involved in the vignettes. These results are consistent with the expectation presented in $H_{3b\text{Faculty Penalty}}$ proposing that faculty would perceive that students would suggest less serious penalties than they actually did.

Contribution and Limitations

The evidence presented by this study suggests that an academic honesty expectations gap exists between accounting students and faculty. In addition, both accounting students and faculty appear to be aware of such a gap. Furthermore, students appear to be fairly accurate in their assessment of faculty views.

Although there have been other studies involving accounting students and academic honesty issues, such studies are still relatively few in number. Given the recent professional crisis, it is important to consider the unique perspectives of accounting students and faculty. The study further differentiates itself from the extant academic honesty literature by employing relatively rich contextual situations. Most studies of academic honesty employ simple, one sentence descriptions of situations involving academic honesty. The situations described in this research instrument place

($r^2 = .10$ for the honesty assessment of both scenarios) but was not significant with regard to how students assessed faculty perceptions. In both cases, SDRB may have moved responses toward the more dishonest side of the scale. The implication of this finding is that the perceived gap may actually be wider than is reported in the results and faculty may be more accurate in gauging student perceptions than is reported in the results. The implication of the potential impact of SDRB is discussed further in the limitations section.

participants in the context of the event rather than simply describing the event. In addition, the inquiry into whether the width of the expectations gap is uniform across situations is relatively unique. The result indicating that instructors and accounting students hold similar views toward more clearly honest and dishonest behaviors while diverging significantly on situations in the “gray area” of academic honesty provides important opportunities and incentive for consideration of the issue. These reasons, coupled with the importance of academic honesty, not just to the academic setting, but to young professionals’ careers as well, serve to justify the topic of inquiry.

That this issue is important to the careers of accounting students is supported by research reporting the link between incidence of academic dishonesty and future instances of unethical conduct. Baldwin, et al. (1996) report that students who cheat as undergraduates often cheat in graduate and professional school as well. Blankenship and Whitley (2000) established a link between academic dishonesty and general deviance. Sims (1993) and Crown and Spiller (1998) found that students who cheat often commit ethical violations in the workplace upon graduation and that the severity of cheating corresponds with more dishonest workplace behaviors. These results are especially disconcerting when coupled with statistics reporting the pervasiveness of the problem across college campuses (Whitley, 1998) and results finding that business students cheated more than non-business students (Baird, 1980; McCabe & Trevino, 1993).

On the other hand, McCabe, et al. (1996) found that students who have been held to high academic standards are less likely to engage in unethical business practices. These results suggest the importance, indeed the imperative, of improved understanding of academic honesty, “...failure to deal adequately with academic dishonesty and educate students about the consequences of their behavior constitutes a disservice not only to the academic community but to society in general” (Whitley & Keith-Spiegel, 2002, p.5).

At this stage, students may not feel a strong connection to the world of the professional accountant. They may feel as though they have a stronger connection to the world of the “professional student.” By deepening their understanding of the ethical dimensions of their role as students, students will be better equipped to appreciate the complexities of the ethical environment faced by professional accountants.

The study is not without certain limitations. First, the faculty who completed the research instrument did so voluntarily. As such they may not be representative of the entire population of faculty. Given the relatively low response rate, it is possible that the group of faculty respondents differs significantly in some way from the “typical” accounting faculty member.

Second, the faculty respondents were all from the accounting discipline. Similarly, all of the students were accounting majors. The research instrument asked students to provide their view of “most professors” rather than “most accounting professors.” Faculty were asked to assess how “most students” would view the situations rather than “most accounting students.” Future research could explore whether these differences could influence results.

A third concern is that the labels “gray,” “more clearly honest,” and “more clearly dishonest” were used in the analysis without any empirical validation of the classification. Although the results appear to have supported the classification, we are unaware of any scale that would have allowed us to justify the scaling of the cases. Future research may consider the viability of establishing a scale that could be used to classify and analyze academically dishonest behaviors.

A fourth limitation involves the potential for SDRB to impact the results. Despite the effort that we made to control for this tendency, its effects may be present in the results as discussed in footnote 4. Perhaps concerns could be mitigated by the fact that students responding in a socially desirable way would tend to bias results against finding significant differences between students and instructors. Future research could endeavor to further control for SDRB by applying the Marlowe-Crowne scale (Crowne and Marlowe 1960) or other similar covariate technique.

Finally, the penalty assessment portion of the instrument asked participants to assume that the situations came to light with objective, verifiable evidence and that all parties agree to the details as stated in the vignettes. Such

situations are rare in practice. Penalties are often influenced by the extent to which objective evidence exists and the extent to which disagreement exists regarding the details of the situation. Future research could explore the sensitivity of penalty assessments to variability in these factors.

Conclusion

This research endeavors to extend the literature on academic honesty in several ways. This study advances the term “academic honesty expectations gap” and applies an analysis of this phenomenon in accounting, a discipline with relatively unique requirements for professional conduct upon graduation. This research also recognizes the complexity of the context in which situations involving academic honesty occur and incorporates this context in the vignettes, the questions, and the scaled response options available to participants.

Given the recent highly publicized cases involving corporate governance failures and fraudulent financial reporting, increased coverage of ethics in the classroom and increased scholarship focusing on ethics is of paramount importance. This study facilitates the achievement of both of these objectives by advancing awareness of differing perspectives provided by faculty and students. The relatively contextually rich descriptions of situations and the students’ level of understanding of the context should enhance the validity of the data and facilitate the subsequent use of research results in stimulating discussion of professional ethics.

References

- Ashworth, P., Bannister, P., & Thorne, P. (1997). Guilty in whose eyes? University students' perceptions of cheating and plagiarism in academic work and assessment. *Studies in Higher Education, 22*, 187-203.
- Baird, J.(1980). Current trends in college cheating. *Psychology in the School, 17*, 515-522.
- Baldwin, D., Daugherty, S., Rowley, B., and Schwarz, M. (1996). Cheating in medical school: A survey of second-year students at 31 schools. *Academic Medicine, 71*, 267-273.
- Bernardi, R. A. (2006). Associations between Hofstede's cultural constructs and social desirability response bias. *Journal of Business Ethics, 65*, 45-53.
- Bernardi, R.A. and Adamaitis, K. L. (2007). Data contamination by social desirability response bias: An international study of students' cheating behavior, *Research on Professional Responsibility and Ethics in Accounting, 11*, 157-184.
- Bernardi, R. A. and Guptill, S. (2008). Social desirability response bias, gender, and factors influencing organizational commitment: An international study. *Journal of Business Ethics, 81*, 797-809.
- Bernardi, R. A., Metzger, R. L., Bruno, R. G., Hoogkamp, M. A., Reyes, L. E., and Barnaby, G. H. (2004). Examining the decision process of students' cheating behavior: An empirical study. *Journal of Business Ethics, 50*, 397-414.
- Blankenship, K. and Whitley, B. (2000). Relation of general deviance to academic dishonesty. *Ethics & Behavior, 10*, 1-12.
- Crown, D. and Spiller, M. (1998). Learning from the literature on collegiate cheating: a review of the empirical research. *Journal of Business Ethics, 17*, 683-700.
- Crowne, D. P. and Marlowe, D. (1964). A new scale of social desirability independent of psychopathology. *Journal of Consulting Psychology, 3*, 120-125.
- Gardner, W. and Melvin, K. (1988). A scale for measuring attitude toward cheating. *Bulletin of the Psychonomic Society, 6*, 429-432.
- Geiger, M.A. and O'Connell, B. T. (2000). An examination of using surrogate measures to assess social desirability response bias, *Research on Accounting Ethics, 6*, 107-120.
- Graham, M., Monday, J., O'Brien, K., and Steffen, S. (1994). Cheating at small colleges: An examination of student and faculty attitudes and behaviors. *Journal of College Student Development, 35*, 255-260.
- Hasselback, J. (2002). *Accounting Faculty Directory*. Prentice Hall: Upper Saddle River, NJ.
- Johns, S. and Strand, C. (2000). Survey results of the ethical beliefs of business students. *Journal of Education for Business, (July/ August)*, 315-320.
- Koljatic, M. and Silva, M. (2002). Comparison of students' and faculty's perceptions of occurrence of dishonest academic behaviors. *Psychological Reports, 90*, 3 (June ,Part 1), 883-889.
- Livosky, M., and Tauber, R. (1994). Views of cheating among college students and faculty. *Psychology in the Schools, 31*, 72-82.

- McCabe, D. and Trevino, L. (1993). Academic dishonesty: honor codes and other contextual influences. *Journal of Higher Education*, 64, 522-538.
- McCabe, D., Trevino, L. and Butterfield, K. (1997). The influence of collegiate and corporate codes of conduct on ethics-related behavior in the workplace. *Business Ethics Quarterly*, 6, 461-476.
- McEnroe, J. and Martens, S. (2001). Auditors' and investors' perceptions of the expectations gap. *Accounting Horizons*, 345-358.
- Newstead, S., Franklyn-Stokes, A., Armstead, P. (1997). Individual differences in student cheating. *Journal of Educational Psychology*, 88, 2, 229-241.
- Palhus, D. L. (1991). Measurement and control of response bias. In *Measures of Personality and Social Psychological Attitudes: Volume 1 of Measures of Social Psychological Attitudes* Robinson, J. P., Shaver, P. R., and Wrightsman, L. S. (eds). Academic Press Inc.: San Diego, CA.
- Pincus, H. and Schmelkin, L. (2003). Faculty perceptions of academic dishonesty. *Journal of Higher Education*, 74, 2 (March/April), 196-210.
- Roberts, D., and Toombs, R. (1993). A scale to assess perceptions of cheating in examination-related situations. *Educational and Psychological Measurement*, 53, 755-762.
- Roig, M. and Ballew, C. (1994). Attitudes toward cheating of self and others by college students and professors. *Psychological Record*, 25, 375-382.
- Simon, C., Carr, J., McCullough, S., Morgan, S., Oleon, T., and Ressel, M. (2004). Gender, student perceptions and academic dishonesty: who reports in academic dishonesty cases? *Assessment & Evaluation in Higher Education*, 29, 2, 75-90.
- Sims, R. (1993). The relationship between academic dishonesty and unethical business practices. *Journal of Education for Business*, 68, 207-211.
- Sims, R. (1995). The severity of academic dishonesty: A comparison of faculty and student views. *Psychology in the Schools*, 32, 233-238.
- Smith, J., Nolan, R., & Dai, Y. (1998). Faculty perceptions of student academic honesty. *College Student Journal*, 32, 305-310.
- Smith, K., Davy, J., Rosenberg, D. and Haight, G. (2002). A structural modeling investigation of the influence of demographic and attitudinal factors and in-class deterrents on cheating behavior among accounting majors, *Journal of Accounting Education*, 20, 45-65.
- Stern, E. and Havlicek, L. (1986). Academic misconduct: results of faculty and undergraduate surveys. *Journal of Allied Health*, 15, 129-142.
- West, T., Ravenscroft, S. and Shrader, C. (2004). Cheating and moral judgement in the college classroom: a natural experiment. *Journal of Business Ethics*, 54, 173-183.
- Whitley, B. (1998). Factors associated with cheating among college students: a review. *Research in Higher Education*, 39, 235-274.

Whitley, B. and Keith-Spiegel, P. (2002). *Academic Dishonesty: An Educator's Guide*, Lawrence Erlbaum Associates Publishers: New Jersey.

Wright, J. and Kelly, R. (1974). Cheating: Student/ faculty views and responsibilities. *Improving College and University Teaching*, 22, 1, 31-34.

Zerbe, W. J. and Paulhus, D. L. (1987). Socially desirable responding in organizations: A reconception. *Academy of Management Review*, 12, 250-264.

Appendix A

Table 1
Demographic Information

<i>Panel A: Faculty demographics</i>		
<u>Attribute</u>	<u>Category</u>	<u>Percent</u>
Gender	Female	40
	Male	60
Age	Under 35	3
	35-45	28
	46-55	37
	Over 55	32
Degree	Masters	16
	Ph.D.	80
	Other	4
Tenure Status	Tenure-track	28
	Tenured	62
	Otherwise Classified	10
Institution	Private	35
	Public—research	29
	Public—teaching	36
<i>Panel B: Student demographics</i>		
<u>Attribute</u>	<u>Category</u>	<u>Percent</u>
Gender	Female	69
	Male	31
Age	Traditional (18-25)	90
	Non-traditional (26+)	10
Classification	Sophomore	17
	Junior	46
	Senior	33
	Other	4

Table 2
First Set of Vignettes—Student Version

<p>Panel A: Instructions</p> <p>Presented below are several vignettes describing behaviors that may or may not be viewed as academically honest. For each of the vignettes, please circle the number that most closely represents your views regarding the behavior. The following scale applies:</p>				
<p>Academically Honest < > Academically Dishonest*</p> <p>1 2 3 4 5</p>				
<p>For each vignette, also circle the number that identifies how you think the situation should be handled by the instructor were it to come to light with objective, verifiable evidence. Assume that all parties involved in each situation agree to the details as stated in the vignettes. Use the following scale to indicate your view of the appropriate action that the instructor should take:</p>				
No penalty	Make-up assignment/exam	Reduced or no credit on assignment/exam	Failing grade assigned for the class	University disciplinary action
1	2	3	4	5

<p>Panel B: Vignettes with Response Scales</p> <p>Anita and her friend Lou are enrolled in the 9:00 and 1:00 sections, respectively, of the same class. After the first test, the friends discovered that the tests given to the two sections were very similar. On the morning of the second test, the two friends meet for coffee at 10:00. Anita discusses the types of problems on the test and the ways in which she had answered them. Lou is better prepared for the second exam as a result.</p>						
How would you assess this behavior?						
Academically Honest 1	< >	Academically Dishonest 5	Penalty – Anita 1 2 3 4 5		Penalty – Lou 1 2 3 4 5	
How do you think most professors would assess this behavior?***						
Academically Honest 1	< >	Academically Dishonest 5	Penalty – Anita 1 2 3 4 5		Penalty – Lou 1 2 3 4 5	
<p>Ed and his friend Burt are enrolled in the 9:00 and 1:00 sections, respectively, of the same class. After the first test, the friends discovered that the tests given to the two sections were very similar. After completing the second test, Ed uses a spare piece of scratch paper to write out the problems and his answers. He meets Burt for coffee at 10:00 and gives him the problems and answers. Burt is better prepared for the second exam as a result.</p>						
How would you assess this behavior?						
Academically Honest 1	< >	Academically Dishonest 5	Penalty – Ed 1 2 3 4 5		Penalty – Burt 1 2 3 4 5	
How do you think most professors would assess this behavior?***						
Academically Honest 1	< >	Academically Dishonest 5	Penalty – Ed 1 2 3 4 5		Penalty – Burt 1 2 3 4 5	
<p>* The honesty scales on the instruments were reversed to facilitate consistency in the analysis presented in tables. ** Faculty version is identical except “most professors” is changed to “most students.”</p>						

Table 3
All Vignettes without Response Scales

<p>Students in Dr. Jackson's class were assigned a project worth a significant portion of their grade. The students were informed that they could work individually or in groups. The class had a discussion on the importance of group dynamics in which the instructor relayed his expectation that all group members obtain an understanding of all parts of the project.</p>	
<p>Dawn formed a group with two other students. Due to conflicting schedules, it was very difficult for the group to meet. Eventually, Dawn completed virtually the entire project on her own. She distributed the final draft to the other group members for comment. They had no comments and she turned the project in with all three names on it.</p>	<p>Jan formed a group with two other students. Each person took one of the three component parts of the project. When each student completed a part, the group met to allow the person completing the part to describe what was done and to get suggestions from the others. At the conclusion of the meeting the project was passed to the next person. When Jan received the project, she completed part three, prepared a title page with all three names, e-mailed the final copy and set up a meeting to go over the entire project. There were no suggested changes.</p>
<p>Two students, Kelly and Jordan, taking an ethics course were working on term papers focusing on business ethics. Both found the following passage of a recently published article:</p> <p align="center">How did we get into this mess? Investors and analysts have been calculating operating earnings for years, and for years, reasonable people could more or less agree on how to do it. Then came the dot-com bubble, along with increased pressure from Wall Street for companies to meet their quarterly earnings forecasts. Suddenly, companies that hadn't turned a profit by any conventional measure started offering ever more inventive earnings variants. These customized pro forma calculations excluded a grab bag of expenses and allowed upstart companies to show a profit.</p> <p>Source: Byrnes, N. and D. Henry, "Confused about Earnings?" Business Week, November 26, 2001, 77-84.</p>	
<p>The following is an excerpt from Kelly's paper:</p> <p>So how did all of the earnings management mess get created? After all, investors and analysts have been calculating operating earnings for years with a reasonable amount of agreement. Then came the dot-com bubble, along with increased pressure from Wall Street for companies to meet their quarterly earnings forecasts. Suddenly, companies that hadn't been profitable by any conventional measure started offering ever more inventive earnings variants. These customized pro forma calculations excluded a grab bag of expenses and allowed upstart companies to show a profit.</p>	<p>The following is an excerpt from Jordan's paper:</p> <p>Many attribute the start of the earnings management crisis to the "irrationally exuberant" market associated with the surge in high-tech companies' stock prices. Pressure to "meet the Street" (that is pressure to meet the official earnings expectations of Wall Street analysts) produced a variety of strategic earnings management strategies. Many of these strategies involved the exclusion of a variety of expenses in the presentation of pro forma financial statements that turned red ink to black. (Byrnes and Henry, 2001)</p>
<p>Dr. Smith assigned the students to write an essay on topics of their choice. The following describes some of the approaches taken to the assignment:</p>	
<p>Sam selected a topic on which he had already completed a paper in another class. He used 80% of the previous paper without changing it at all. He wrote one new section and modified the introduction and conclusion slightly. At no time did Sam indicate to his instructor that he had previously written a paper on the topic.</p>	<p>Pat downloaded a paper off of the Internet. Pat turned the paper in without changing anything but the title page.</p>