

**THE MOUSE RACE BEFORE THE RAT RACE:
CORPORATE CRIME AND STUDENT ETHICS**

by

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ABSTRACT

Following recent high profile corporate crimes, the issue of business ethics has re-emerged as a concern within society. The questioning of ethical attitudes within business naturally leads to an examination of the attitudes of future business executives, today's students.

This thesis investigates the link between student ethics and corporate crime, focusing particularly upon the opinions of upper level business and criminology students at Simon Fraser University. The findings support previous research showing male students to be more accepting of unethical behaviours than female students. Surprisingly, criminology students were more accepting of unethical behaviours than business students.

The research findings suggest the need for an increased focus on ethics education. In addition, more research is needed to determine the impact, if any, that ethics education at a university level may have upon the future conduct of students once they reach the workplace.

Keywords:

Corporate Crime; White Collar Crime; Student Ethics; Business Ethics

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CHAPTER ONE

Introduction

“If the school is the mouse race that prepares us for the rat race, then a solution to the social pathology of the rat race may lie within the school” (Braithwaite 1975 in Braithwaite 2000:6).

The corporation has emerged as a dominant institution within society,¹ and corporate crime is an area of concern that is intricately connected to the activities that take place within the corporate rat race. In recent years, there has been a re-emergence of questioning of the ethical attitudes of those employed within the corporation, particularly the individuals involved at the higher end of the corporate spectrum (Friedrichs 2004:113, Weeks et al. 2005:281 Yu & Zhang 2006). Despite the increased media and societal focus on corporate crime and business ethics, overall, the study of corporate crime within criminological research is still regarded as being marginalised in comparison to the more traditional forms of street crime (Tombs & Whyte 2003:7). Given the recent increase in interest into corporate crime and ethics following the Enron scandal (Friedrichs 2004), further research into this area would seem especially warranted.

The area of corporate crime has long been neglected in criminological research, which has disproportionately tended to focus upon what are seen to be more traditional

¹ For further discussion of the historical context of the corporation and the rise of the corporation as an institution, see Bakan 2004.

street crimes (Lynch et al. 2000, Lynch et al. 2004). It has been argued that this has created, and continues to reinforce, the notion that corporate crime is not real in the same way that other crimes are. Despite this, the consequences of corporate crime are far more substantial than those of their street crime counterparts (Slapper & Tombs 1999:54, Yu & Zhang 2006:2). Challenging the perception that corporate crime is not a real crime through academic research would be reason enough to conduct a study into corporate crime. However, it is important to go beyond simply challenging the often debated notion that corporate crime is real, to question the processes that contribute to the occurrence and reoccurrence of corporate criminal behaviour.

Over 30 years ago, Braithwaite used the analogy of the mouse race in comparison to the rat race to highlight the importance that the school environment may have in shaping attitudes. In particular, the attitudes developed within the school environment have serious consequences at a later stage, the 'rat race'. This idea is of particular relevance to a consideration of corporate crime. The fact that individuals involved in corporate criminal activities have emerged from the 'mouse race' raises questions about where and when their attitudes, which allow them to engage in this illegal behaviour, developed. Do these ethical attitudes and values only emerge once the individual reaches the workplace, or beforehand? A study of such attitudes can be seen as a matter of scholarly interest, but may also have policy implications. Attempts to explain the occurrence of corporate crime emerge afresh with each corporate scandal that comes to light, yet no definitive answer exists, whilst ethics programs and codes of ethics within the corporate setting appear to have had little impact (Punch 1996:264, Wuthnow 1996). Therefore, as Hamilton and Sanders (1996:514) have pointed out, the social control of

corporations will most likely be improved if we can first understand how potential corporate actors perceive the corporation. Therefore if we are able to understand how the corporation is regarded by individuals who are yet to enter the workforce, then the potential for change in creating the 'socially responsible' corporation would seem to be improved.

Colleges and universities have environments similar to the corporate world. The pressures that an individual faces in each setting are similar, with both the student and the business worker having performance targets to meet, which are then used as measures of further advancement. University grades will often determine placement within the workplace, and equally individual performance will determine promotion once there. Callahan (2004:198) has pointed out that success is often purely numeric; this applies equally well to both the university setting and the corporate world. If Braithwaite is correct, then it would follow that the attitudes which emerge within the mouse race (the school/university setting) will have an impact upon the rat race (the corporate world). If students consider unethical practices to be acceptable as a means to an end, then this will have consequences for their future corporate conduct. Moreover, as many university students will be the corporate actors of tomorrow, it would appear to be important to gain a greater understanding of the link between the ethical attitudes of students in relation to corporate deviance. If unethical attitudes are developing prior to the rat race, then any policy designed to deal with corporate crime and broader ethical issues will need to be addressed first within the mouse race (Wilson 1999).

In the years since Braithwaite (1975) questioned the link between values displayed in the wider social world and the school, a number of studies have looked at the

ethical attitudes of both students and those already working within corporations. While the findings have been mixed, it is clear that no definitive solution to this issue has been found, as in the aftermath of each corporate scandal there appears to be a questioning of the ethical attitudes of those employed by the corporation, and also of society at a more macro level (Brenner & Molander 1977:68, Mathews 1988:50, Stevens et al. 1993:611). Are the overall values of monetary success and social advancement promoted within a capitalist society a contributing factor to the occurrence of unethical and illegal practices within business? Arvis and Berenbeim (2003) have been particularly vocal in this area, stressing that new laws may prevent corruption, but in order to tackle corporate crime a firm commitment to certain ethical standards and business practice is needed. This statement can be seen to echo the comments of Rackmill (1992) who had suggested that if there was to be a positive change within the ethical operations of corporations, then this would be dependent upon both a commitment to high ethical standards and also a re-evaluation of our value systems. The idea of a commitment to ethical values is certainly important in both the academic setting and also the business setting, yet the practicability of ensuring that this takes place is something that would certainly seem to be questionable.

The ability of students to learn that white collar and corporate crimes are wrong through ethics education has been brought into question, as displayed in the comment, “The two characteristics of the potential criminal are arrogance and greed ... And there are a couple of people in my class who share those characteristics” (Mr. Hutch, president of aerospace manufacturer, in the Wall Street Journal October 10th 2000). The same is also true of the decision to implement ethics education in business; as William Redgate

has noted, "I'd like to think that more companies decided to take a more aggressive position on business ethics because they're just good corporations run by good leaders. But I don't really think that I can honestly say that" (in Wall Street Journal August 12th 1996). However, the overall benefit of ethics education can not be totally dismissed, as several studies have highlighted the importance that this may play (Duizend & McCann 1998, Matsui & Tsuzuki 2003, Stewart & Felicetti 1996).

The comments from the Wall Street Journal appear as a standard response to each crisis of business that occurs. The prominent corporate crime cases that have developed in recent years led to an academic questioning of the link that exists between ethical conduct of individuals and overall business practice. This questioning of individual ethical conduct in essence involves the same questioning that has occurred asking why corporate crime occurs in the first place. Individual factors clearly play a part. However, these factors must be considered within the wider organisational make up of the corporation as well as the social climate in which the decisions are made (Callahan 2004:262). The importance of looking at the attitudes of students cannot be underestimated. The parallels between the university and the workplace are clear, and therefore it is equally possible that the decisions made by students within the university setting will to some extent reflect the types of decisions that they would make within the workplace.

The purpose of this research project is to advance the scope of investigation into student ethics, to consider more directly whether students would consider unethical behaviours, particularly those that can be classified as corporate crimes, to be acceptable. Previous work has sought to determine whether or not students can be considered as

being ethical, or whether there is a difference between different demographic populations in relation to ethical attitudes and decision making. However, this research differs in that it is looking at these decisions specifically in terms of the connection they may have with corporate crime. This is important if we are to develop a greater understanding of the potential causes of corporate crime, and furthermore since we are looking at the next generation of corporate criminals this would be significant for assisting in developing solutions to the problem.

Chapter Two of this thesis looks at the literature in relation to corporate crime, ethical attitudes and student ethics. Consideration is given to what is meant by the term corporate crime. Explanations are offered for the occurrence of corporate crime, and the connection between ethics and the corporate setting is also examined. The literature examining student attitudes in relation to ethics, business ethics and corporate crime is then reviewed, with the strengths and weaknesses of this literature being highlighted. Chapter Three discusses the methodological approach taken in this thesis, including the research design and research questions used. Chapter Four presents the findings from the study, and Chapter Five involves a discussion of these results. Finally, the conclusions that can be drawn from this research project are presented in Chapter Six, where consideration of these findings is also given to the implications that they may have for future research within this subject area.

CHAPTER TWO

Literature Review & Theoretical Framework

Within the discipline of criminology the majority of academic research has tended to disproportionately focus upon the crimes of the streets, neglecting those that take place within the confines of the corporation. The paucity of research examining corporate crime has been well documented (Punch 1996, Croall 2001). Snider (2000) has even gone so far as to claim that there has been a death of the sociology of corporate crime. Furthermore, when corporate crime has been the focus of study, much attention has been paid to the definitional aspects of the term, leading to a neglect of the vast range of topics that this subject encompasses. As a result, the diverse nature of corporate crime has often been reduced to a more limited form of investigation. These facts alone indicate that there is a need for further study to take place within the area.

This literature review will examine the definitional aspects of the subject, giving consideration to what may be classed as a corporate crime. It should be noted that it is not the intention of the literature review to re-engage in the debate that has surrounded the definition of corporate crime. Simply, it is felt that to proceed with any work looking at corporate crime, clarification of what is meant by the term is needed to avoid further confusion and criticism. Explanations for the occurrence of corporate crime will be offered. The focus will then shift towards an examination of the significance of ethics within the corporate setting, particularly the importance of individual ethical attitudes in the context of the ethical climate of the organisation. Consideration will be given to the

link between ethics portrayed in wider society, the school and the corporation. The current literature examining student attitudes in relation to ethics, business ethics and corporate crime will then be reviewed. Finally, the limitations of this work will be addressed, with the purpose of clarifying why there is the need for further study within this area.

Why study corporate crime?

As has already been pointed out, there has been a general paucity of work concerning corporate crime within the academic literature. Snider (1993:17) has suggested that the reason to study this subject is glaringly obvious, given that “An activity must be understood if one hopes to regulate or control it, and corporate crime is more harmful, in terms of lives destroyed and financial damage inflicted than traditional crime.” Crimes of the streets have remained the central focus of criminology, while corporate crime as a result has been neglected. Given the prominence of the corporation within society, this is surprising, especially considering that crimes of the corporation may have a much greater impact on society as a whole when compared to street crime. However, it may indeed be the prominence of the corporation which has prevented a greater academic focus upon corporate crime. As Brockman (2003:289) points out, the corporate influence has extended into the university realm, with criminal justice technicians assuming power at the expense of law and society academics.

Furthermore, if we are to extend the focus of study beyond seeing the corporation as an independent entity to look at those individuals who are most likely to be entering the corporate world in the near future, then issues of corporate criminal activity become all the more prominent. Are today’s students going to be the next generation of corporate

criminals? Brenner and Molander (1977:68) argued that “The current revival of interest in business ethics coincides with a renewed focus on corporate social responsibility.” This statement has been echoed numerous times since 1977 following each corporate scandal. Most recently Longenecker et al. (2004:373) have drawn attention to the spectacular failures that have occurred in business in recent years, and therefore given this repetition, we must consider the issues of business ethics and corporate crime to be as relevant as ever.

The concept of corporate crime

When undertaking any work regarding corporate or white collar crime, it is important to clarify what is meant by this term, particularly given the range of debate that exists in academic literature surrounding the subject. The concept was first given consideration by Sutherland (1949:9) who suggested that white collar crime could be seen as a crime committed by a person of high social status in the course of his occupation.² The importance of this definition in drawing attention to the study of criminal activity occurring within corporations cannot be discounted. Nonetheless it was heavily criticised, particularly upon grounds of it being too broad and subjective in nature, by other writers, namely Tappan (1947) questioning the legitimacy of criminalising actions which were not punished by the law (Snider 1993:10). According to Tappan, moralising such actions was to be avoided. Current ideas of corporate crime have tended to discount Tappan’s argument, yet this debate has never fully been resolved

² While Sutherland used the term white collar crime, his definition can also be taken to include actions which could be regarded as corporate or organisational crime.

and discussion surrounding the exact nature of corporate crime and white collar crime still exists within the literature.³

Rather than add to this debate, something which has been seen to stifle the progress of investigations into corporate crime as opposed to contributing towards the development of the discipline (Tombs & Whyte 2003), this thesis seeks to examine the factors surrounding and contributing to corporate crime. In particular, attitudes towards corporate crime and unethical behaviour will be explored. For this reason, and to avoid later confusion, the definition that will serve to inform this work is that provided by Tombs and Whyte (2001:56) who suggest corporate crime can be seen as: “illegal acts or omissions punishable by the state under administrative, civil or criminal law, which are the result of deliberate decision making or culpable negligence within a legitimate formal organisation...and are intended to benefit the corporation itself.” In addition to this it would seem important to add that actions taken to *benefit the individuals within the corporation* will also be regarded as corporate crime, given that not all illegal actions will take place in the corporation’s interests.⁴ This definition is used to highlight the multitude of potential behaviours that can fall under the scope of corporate crime. While it is clear that there are counter arguments to the use of this specific definition, in terms of whether this is corporate, white collar, organisational crime, or even a crime at all, it is unlikely that debating this further would clarify the situation. Consequently the

³ For a more comprehensive discussion of the debate surrounding the definitional issues of corporate and white collar crimes, see: Snider 1993, Black, Calavita & Pontell 1995, Slapper & Tombs 1999, Brockman 2006.

⁴ Brockman (2006) clarifies this issue, indicating that the corporation may be used as a tool by the individual. The corporation does not necessarily receive any benefit from an illegal action; however, the use of the corporation facilitates the individual crime.

definition of Tombs & Whyte (2001), plus the addition, will act as a framework with which to view any further reference to corporate crime throughout this thesis.

Having established a definition, the range of actions covered by this definition will now be considered. Croall (2001) separated corporate and white collar crime into offences which cover fraud, corruption, employment offences, consumer offences and environmental crimes. These categories are by no means definitive and are just one way of classifying corporate actions. Each category may also be divided into further subsections, serving to highlight the vast range of actions covered by the term corporate crime. It is important to note here that the dominant stereotype of corporate crimes would reside within the fraud category, with the majority of media coverage focusing upon the financial aspects of corporate crime. This type of media focus can be seen clearly in light of the Enron scandal and other high publicity scandals that have emerged in its wake (Friedrichs 2004). However, financial misconduct and the implications of these will not be the only foci of this thesis. Given the diverse nature of corporate crime, it is important to investigate a greater range of significant actions. Bamberger and Sonnenstuhl (1998:vii) have been particularly critical of the focus placed upon accurately defining and categorising corporate and white collar crimes, suggesting that this has emerged at the expense of theory development. It is important to recognise the differences that exist in types of white collar and corporate offences, however according to Bamberger and Sonnenstuhl (1998:xii) this recognition should be sufficient to guide theoretical explanations into corporate crime research.

Dominant Theoretical Assumptions

In relation to corporate crime, the theoretical assumptions that have informed explanations for this subject have been heavily linked to the dominant sociological explanations of crime and deviance. Snider (1993:43) has suggested that there are two dominant theoretical approaches towards corporate crime that have been adopted: consensus and conflict, while feminist theories are seen to be gaining more prominence, even if they are currently not as influential as the two main theoretical approaches.⁵ These theories can be seen to have influenced explanations for the causes of corporate crime; however Snider (1993:43) notes that many authors fail to highlight the theoretical approaches that have informed their work. Therefore through examining the explanations that have been offered for the occurrence of corporate crime, a greater understanding of these guiding viewpoints will be established.

Explanations for corporate crime

Given the vast range of actions that are covered under the term corporate crime, it is not an easy task to explain why corporate crime occurs. Despite this problem, explanations for corporate crime and deviance can largely be divided up into three explanatory foci: 1) individual behaviour, 2) organisational structure and nature, and 3) societal or structural factors. However, it would seem to be rather simplistic to attempt to explain corporate crime in terms of specific individual categories, when it is more realistic to assume that the behaviour of corporate and white collar offenders will be influenced by a mixture of all of these factors. This reason may also help to explain at

⁵ For further discussion of feminist theory and ethics see Adam & Ofori-Amanfo (2000)

least in part why, as Snider (1993) has suggested, many studies of corporate crime do not explicitly address the theoretical background to their work.

Early explanations focusing on individual offenders have tended to depict white collar and corporate criminals in terms of the 'bad apple' (Croall 2001:83). This is also the view that appears most dominant in media reports that deal with corporate criminals. Spectacular and scandalous incidents are the focal point during corporate crime coverage, if any blame is indeed attributed at all (Friedrichs 1995:19, Wright et al. 1995).

Examples of this type of response can be seen in recent media reports, particularly those focusing upon the Enron and WorldCom scandals (Mcclam 2005). Society itself can largely be seen to view corporate crimes in the same way, especially when taking into account the legal response to corporate crimes. The major focus for corporate prosecutions has tended to be upon an individual actor, rather than upon the corporation itself (Slapper & Tombs 1999, Gobert & Punch 2003). This type of legal response serves to highlight the view that corporate responsibility lies within the individual as opposed to the organisation. While this may be true to some extent, it ignores the impact that the organisational setting and organisational pressures may have upon individual actions. Therefore, more detailed explanations have considered corporate crime to be attributable to wider factors than simply individual behaviour.

Glasbeek (2002) has argued that corporate and white collar crimes are endemic to the structure of the corporation for profit. This explanation is suggesting that because such a major emphasis is placed upon competition and profit maximisation within an organisation, these factors in effect promote illegal behaviour as a means to success. While this may at first seem to be a radical viewpoint, the idea of profit maximisation

contributing to criminal behaviour has received support (Clinard 1983, Croall 2001). This idea does not only appear within an organisational setting, but can also be traced to wider structural and societal pressures, which will be discussed later. The pressure to succeed within the corporate setting cannot be underestimated; in particular the views of top management have been seen to contribute to the ethical and unethical behaviour of the corporation. Clinard (1983) has pointed out that top management set the ethical tone for the corporation as a whole; they expect employees to comply with their wishes whether ethical or unethical, legal or illegal. This viewpoint has been echoed, with Silk & Vogel (1976), Berenbeim (1987, 1992) and Weeks et al. (2005) suggesting that one of the keys in preventing unethical behaviour in the workplace lies with a strong ethical tone being set by those in charge. Unethical attitudes coming from top management are reproduced throughout the corporation, contributing to the emergence of deviant behaviour.

The ability of organisational norms to legitimise deviant behaviour in a manner similar to Sykes and Matza's (1957) techniques of neutralisation is also seen as a key factor in causing corporate crime (Froelich & Kottke 1991). Organisational norms may have an impact upon both the decisions of managers and workers alike, as Simpson (2002:7) highlights: "Managers decisions to commit such acts (or to order or tacitly support others doing so) may be supported by operational norms and subcultures." The ability of organisational norms and practices to override individual powers of decision making has been questioned, yet as Wuthnow (1996) acknowledges, many individuals find it impossible to separate internal motivations from organisational pressures and therefore are unable to assume responsibility for their actions in such a situation. The

role that ethical attitudes play in determining whether behaviour will be carried out in a legitimate or illegitimate manner is seen to be an important aspect of the study of corporate crime. Specifically, attention has been paid towards business students who are seen as the corporate executives of tomorrow and whether or not they appear as being ethical individuals. Studies that have looked to answer the question of whether or not organisational pressures and culture influence ethical decision making within a business climate will be examined in more detail further on in the literature review.

Moreover, even if the individual acknowledges that the behaviour they are engaging in may be unethical or illegal, they may nevertheless believe that it is necessary for them to act in this way. A clear example of this can be seen in the Goodrich case which involved the falsification of aircraft brake test data (see Ermann & Lundman 1996). The structural pressures that exist within the corporation may cause individuals to compromise personal ethics to comply with the demands of the organisation. Jackall (1988) sums this up, stating: "Some of the fundamental requirements for managerial work clash with the normal ethics governing interpersonal behaviour" (in Ermann & Lundman 1996:61). Ethical attitudes within the corporation are a particularly important area of concern, as questions have been raised as to when and how potentially unethical attitudes emerge. The implication is that if those individuals employed within a corporation consider unethical forms of business protocol to be acceptable, then they are more likely to also engage in illegal business operations. This idea has been developed by Simpson, Paternoster and Piquero (1998) who have attempted to bridge the link between micro and macro explanations of corporate deviance, applying a rational choice theory to the study of corporate crime. They have suggested that actions within the

corporation will be guided by rational choice decision making; however this will be influenced by both the individual and organisational context in which the decisions are made. This is useful in attempting to help bridge the gap between previous micro and macro explanations; however, it is limited in that it can clearly not account for all types of corporate crime, such as those cases concerned with acts of negligence. Furthermore Simpson, Paternoster and Piquero (1998:39) have acknowledged that the routine activities of the organisation may limit the rationality of individual decision making, as organisational culture is assumed to be 'rational', but this may not always be the case.

While the organisational structure and nature of the corporation are seen to produce strains which lead to corporate deviance, other writers have focused upon the organisational nature of the corporation as providing the opportunity to commit crime. In particular Ermann and Lundamn (1996) and DeGeorge (2006) have stressed that the overall lack of accountability within an organisational setting may well lead to corporate crime. Due to the hierarchical nature of the corporation, there is less accountability between individuals which may encourage illegal behaviour, due to the fact that it becomes harder to regulate and trace. Individuals operating within a corporation may be able to carry out deviant actions for an extended period of time as they are not constantly being supervised. Furthermore, as corporate crimes often encompass the deviant actions of more than just a single individual, this makes locating responsibility problematic. This factor clearly draws heavily upon classical school individual assumptions of deviance, as it is based upon the notion of the motivated offender operating within an organisational structure that provides the opportunity for criminal behaviour to occur. However, this then raises the question, why do individuals feel the need to engage in illegal behaviour?

Punch (1996) has questioned why good managers may engage in dirty business, with the suggestion being that it would be too simplistic to accept 'bad apple' explanations at face value. While organisational hierarchy and structural pressures within the organisation may clearly play a part in answering this question, further explanations have been provided by arguments that wider structural and societal factors contribute to the occurrence of corporate and white collar crimes.

Callahan (2004:26) has proposed that:

Most people feel uncomfortable gaining an unfair advantage, but many will put aside their qualms if they are under enough financial pressure or if the carrot dangling before them is large enough. People are also more likely to set aside such qualms if society is giving them permission on a larger cultural level.

This cultural permission serves to highlight the view that an emphasis on profit maximisation and success at any costs are legitimised by society as a whole. Therefore, not only do organisations promote deviant behaviour, but the acceptability of such conduct is then reinforced by wider society. This viewpoint receives further support from writers who have suggested that capitalist society promotes such behaviour. Both Glasbeek (2002) and Reiman (2004) are proponents of this argument, highlighting that as business success is continually promoted, the boundaries between the legitimate and illegitimate become increasingly blurred.

The idea that society legitimises crimes of the powerful, by disproportionately focusing on street crimes, has also been advanced as a means of explaining corporate deviance in relation to the wider social structure. Indeed, De George (2006:626) has argued that, "Business can cling tenaciously to the Myth of Amoral Business and can refuse to respond to the new moral mandate. If it does, it will convince the public that

business is business, that it condones and fosters immorality and injustice, and that it puts profits above people.” Arguments have also been put forward to suggest that both media presentation and legal treatment impact upon perceptions and attitudes towards corporate crime. If we are not presenting corporate crime as real, or punishing it in the same way as other offences, then this only serves to further the impression that it is not as important as other types of crime. Structural and social factors may influence the occurrence of corporate and white collar crimes, particularly if society is suggesting they are acceptable forms of behaviour within the business environment. This may also be the case simply if corporate crime is not condemned at a wider social level. However, it may be more appropriate to consider corporate and white collar crime in terms of being the product of a variety of influences, rather than attempting to categorise explanations into easily definable categories.

Considering explanations for corporate and white collar offences in terms of the impact of both structural and organisational influences acting upon the individual, would perhaps provide the most realistic explanation for corporate deviance. This type of influence can perhaps best be seen when looking at the individual’s response in terms of situational ethics, rationalisation and neutralisation. This idea has been adopted by Piquero et al. (2005) who have expanded upon Sutherland’s (1947) concept of differential association to suggest that criminal behaviour may well be learned through association with others, but this will also be influenced by the social context and environment in which the decision making process occurs. Therefore both differential association and techniques of neutralization are seen as being key to explanations of corporate and white collar criminal activity (Piquero et al. 2005:166). Situational ethics

implies that there is one set of ethics which governs business conduct, while there is a separate set which is used in the rest of society.

In response to Punch's (1996) question, "why do good managers do bad things?" the answer may lie in the utilisation of situational ethics. This theory does not assume that corporate criminals are inherently unethical or amoral individuals, however we should consider the notion that their ethical code of conduct may shift in their business dealings. Since many business practices seemingly take place within 'grey' areas, it may often not be clear whether the behaviour is acceptable or not. If business values promote working in ethical grey areas, then the chances of engaging in illegal behaviour would likely increase. Furthermore, many individuals may hold preconceived notions of corporations as being unethical, which would influence their decisions within the corporate setting. The idea of situational ethics has also been applied when looking at the connection between students' attitudes and corporate crime (Cole & Smith 1996, Malinowski & Berger 1996, Manley et al 2001). If students are entering the business world with preconceived beliefs that the corporation is criminal or unethical, this may well influence their personal conduct within the corporate setting once they get there.

Moreover, the ability of an individual to rationalise or neutralise their behaviour in this situation can be seen to be a key factor in producing deviant behaviour (La Beff et al. 1990, McCabe 1992). Many studies have shown that the ability of an individual to legitimise behaviour in terms of needing to commit an act, or by suggesting that there are no victims involved, may contribute to the occurrence of corporate and white collar offences (Clinard 1983, Simpson 2002, Callahan 2004). The dangers of an individual rationalising their decision to engage in unethical or illegal behaviour are apparent and

can be seen in William N. Shepherd's comment "It's not a single horrible act; it's a slippery slope. They get in the habit of doing things just on the other side of the line because they want to close the big deal or save the company money. Then they find they've been doing it for a year or two" (in Davis 2001:26). Overall, explanations for corporate crime highlight the varying nature of factors that may influence an individual. However, the importance of ethical attitudes within an organisational setting would seem to be especially important and it is this area which will be explored next.

The significance of ethical attitudes

The importance of the ethical attitudes of individuals within the corporation is significant in relation to corporate crime. In particular, unethical attitudes of top management have a direct impact upon the actions of other employees (Clinard 1983, Pickett & Pickett 2002). The ability of individuals to vary their ethical decision making depending upon the situation that they perceive themselves to be in is another factor cited for contributing to corporate crime (Matthews 1988, McCabe 1992, Callahan 2004). The ethical attitudes of an individual will clearly impact upon the decisions that they make. Furthermore the ethical attitudes of those surrounding the individual may also influence their conduct. Walsh (2005:294) has gone on to question the emergence of the American model of business and business ethics. The guiding principle behind this is the maximisation of short term ethics, while placing the firms' responsibility towards shareholders above and beyond any costs to society or other individuals. Emphasising shareholder rather than social responsibility clearly raises both ethical and legal dilemmas. Therefore, questions have been asked as to whether individuals in business

really are unethical, how do individuals outside of business perceive ethics in the corporate world and what are the implications of this?

Matthews (1988:50) has highlighted one of the major concerns in relation to the ethical attitudes of corporations by commenting, "if top echelon executives do not adhere to the ethical and legal norms in society, others in the society may believe they also have no such duty to engage in legal and ethical behaviour." This type of viewpoint is seen to be particularly relevant in relation to the attitudes of students, as it has been pointed out that today's university students will be tomorrow's corporate executives (Jones Jr. 1990, Roderick & Jelley 1991) and the values of students today, will to a large extent become the values of tomorrow's business leaders (Fritzsche & Becker 1982:2). A variety of studies have emerged to address this issue, focusing on separate but ultimately interrelated issues, including the relationship between academic dishonesty and workplace dishonesty, ethical views prior to and after the completion of an ethics course, the views of business students in comparison to current business people, as well as the views of students in relation to wider business ethics.

In focusing mainly upon unethical attitudes and behaviour, these studies are not looking exclusively at corporate crime. However, the major hypotheses for these studies have centred on the idea that unethical attitudes may be indicative of future criminal behaviour within the corporate setting. As many corporate actions take place in the grey areas between acceptable and unacceptable, legitimate and illegitimate, it is important to question why individuals may believe that business is able to operate in this way. Studies should attempt to gain some insight into the attitudes that allow for individuals to engage

in legal but unethical behaviours, as well as behaviours which would fit into the definition of corporate crime.

Issues of Morality

The connection between morality and ethics is another important aspect to clarify. Similar to the problems faced with defining the term corporate crime, there has been a great range of debate surrounding issues of morality and ethics. This is a particularly difficult area to analyse and tends to raise more questions than can be answered. De George (2006) starts off by asking what can we define as morality, pointing to the existence of competing viewpoints in moral absolutism and moral relativism. Furthermore, which of these concepts, if any should be applied to capitalist society and business operations?

In attempting to explain the link between morality and corporate crime, many studies have been based on Kohlberg's (1981, 1983) stages of moral development and Forsyth's (1980) ethical climate questionnaire (Davis et al. 2001, Shepard & Hartenian 1991, Wimbusch et al. 1997). Both Kohlberg's (1981, 1983) and Forsyth's (1980) works are based upon a more psychological form of analysis, which will not be the focus for this thesis. However, they do serve to establish the importance that different ideas of morality may play in relation to decision making and how competing moralities may well exist, with some of these moralities dominating in certain situations.

Ethics and corporate crime

The link that exists between ethical attitudes and corporate behaviour has often been debated; however, the practicality of researching such a connection is to some

extent limited. Smith and Oakley (1997) have noted this problem, in that direct observation of behaviour in the workplace would be preferable, yet rarely feasible. Therefore many studies have tended to concentrate on examining ethical attitudes of the next generation of corporate executives, college and university students. A variety of studies have looked at the relationship between academic ethics, academic dishonesty and the relationship that both may have with dishonesty in the workplace. These studies have tended to focus on two separate issues, the first being do students cheat within an academic setting and what are the reasons for this? Second, is academic dishonesty connected to work related dishonesty? Different studies have also looked at the relationship between ethics of students compared to current business professionals and also the ethical decision making of different groups of students in relation to hypothetical scenarios of business practice.

The work of LaBeff et al. (1990) and McCabe (1992) has examined specifically the use of situational ethics in relation to academic dishonesty. The ability of students to rationalise their behaviour is seen as an essential component in allowing them to act dishonestly within an academic setting. Both LaBeff et al (1990) and then McCabe (1992) point out that Sykes and Matza's (1957) techniques of neutralization can be used to classify the students' responses received in their survey. Similarly, the work of Brown (1995, 1996) has looked at the ethical attitudes of students; however, the focus of his work has been on graduate as opposed to undergraduate and college students. Despite the change in focus, the findings remain consistent with previous studies, indicating that there is evidence of rationalisation of unethical behaviour amongst both graduate and undergraduate students. The study does offer an addition to the previous work, as it is

able to highlight that graduate students perceive themselves to be more ethical than undergraduate students. However, this finding itself could also be interpreted as evidence of students rationalising their own behaviour.

The concept of self enhancing perceptions in relation to ethical behaviour has been picked up on by a number of authors, notably Manley et al. (2001) who regard perceiving others to be less ethical as a significant factor which may lead to the occurrence of corporate crime. While the studies conducted by La Beff et al. (1990), McCabe (1992) and Brown (1995,1996) have not looked at attitudes towards corporate crime, the findings are alarming nonetheless – if we are to accept Braithwaite's (1975) proposition that the school is the mouse race which prepares us for the rat race, given that in all cases some students admitted to having engaged in unethical behaviour within the school setting.

Other studies that have looked at students' dishonesty have compared the relationship between academic dishonesty and workplace dishonesty. Nonis and Swift (2001) built upon the work of Sims (1993) to suggest that if cheating exists in both the college and workplace then this can be seen as evidence that situational factors are not the most significant influence over unethical behaviour. Both studies concluded that those who admitted engaging in a wide range of academic dishonesty also admitted to engaging in a wide range of dishonest work related behaviours. While these findings clearly suffer from limitations given that they are based upon self report data, they nonetheless are useful in highlighting the relationship that may exist between academic dishonesty and workplace dishonesty due to individual ethical attitudes. This work is important in that unlike the work of LaBeff et al. (1990) and McCabe (1992), a clear

correlation can be found between dishonest behaviour in the school and dishonest behaviour in the workplace. This serves to take the hypothesis that unethical attitudes at school may lead to unethical practices in the workplace one step further.

While studies do not focus specifically on corporate crime, the findings of Sims (1993) and Nonis and Swift (2001) are nonetheless significant and can be seen to have received support from Callahan's comment (2004:169): "Students often cheat for the same reasons: the stakes of academic competition are higher and the normalization of cheating means that there's little peer pressure to be honest." This observation is similar in essence to the study conducted by Lawson (2004), who attempted to bridge the gap between studies which have focused on academic ethics and studies which have focused on workplace dishonesty. Rather than looking at students' propensity to engage in dishonest behaviour in an academic setting and also the workplace, Lawson's study investigated students' beliefs regarding ethical behaviour in an academic setting and also the business world, concluding that "the belief of students that unethical behaviour is the norm in the business world is a cause for concern" (Lawson 2004:198). The findings from Lawson's study indicated that while students perceive those in business to be unethical and are able to identify the ethically and legally appropriate business actions in hypothetical settings, some students nonetheless still engaged in different forms of academic dishonesty. While not all of the students surveyed would consider engaging in unethical behaviour, it is clear that some of them would, and already do so within their current environment. A clear example of this behaviour can be seen in response to Lawson's (2004:193) question of whether or not students agreed that in order to get ahead in their future career they would have to compromise their ethical standards: 42.3%

of the students agreed or strongly agreed with this statement, while only 37.6% disagreed or strongly disagreed.

The literature reviewed so far suggests that there is a clear correlation between students engaging in unethical practices at school and also within the workplace. However, what is less clear is whether the same attitudes of students extend to their perceptions of bigger business, and indeed whether or not they would consider acting upon these beliefs. Similar to the work of Lawson (2004), a variety of studies have looked at students' views of ethics within the business environment. The focus of this work has ranged from looking at general ethical positions (Davis et al. 2001, Peterson 2002) to those related specifically to misconduct within certain professions (Malinowski & Berger 1996). Another area of study examining ethical viewpoints has been the comparison of students' ethical attitudes to the ethical attitudes of business professionals (Wood et al 1988, DeConinck & Good 1989, Cole & Smith 1996). If students appear less ethical than those individuals already employed within corporations, then one conclusion that could be drawn is to suggest that the problem of corporate crime is only going to continue and potentially increase in magnitude. Equally, it may be possible that students will become more ethical once they reach the workplace. However, the reoccurrence of corporate criminal activities despite an increased focus upon corporate ethics and corporate social responsibility would suggest that this is not the case.

Davis et al. (2001) and Peterson (2002) examined the views of students and employees in relation to business ethics, placing particular emphasis upon the psychological aspects of decision making. Davis et al. (2001) concluded by stressing the importance that ethical relativism and ethical idealism may play in influencing individual

decision making. In contrast, Peterson (2002:324) suggested that the ethical climate, particularly in situations where unethical behaviour is observed, will ultimately influence the attitudes of employees. In a less ethical climate any unethical behaviour that takes place is more likely to be accepted. These studies again come back to some of the previous explanations that have been offered for corporate crime, namely the importance of individual and organisational factors. Depending upon the questionnaire used and the method of ethical classification that is employed, it may be possible to attribute the behaviour to different factors. However, whether we can fully separate individual from organisational factors, and vice versa, remains questionable.

Developing upon the work of Preble and Reichel (1988), who sought to determine whether the attitudes of U.S. and Israeli business students were comparable in relation to issues of business ethics, Small (1992) looked at the attitudes of Australian business students to determine whether they were the same as the attitudes of the students within Preble and Reichel's earlier work. The findings from Small's study indicate that there appears to be a westernisation of ethics, as the attitudes of the Australian students were comparable to both those of the US and Israeli students in Prebel and Reichel's study. This finding is perhaps surprising when considering the cultural diversity that may well have existed between these students. However, the globalisation of corporations and the ability of corporate culture to transcend national and international boundaries must be considered as an explanation for the similarities in beliefs.

Other studies have focused more specifically on how individuals feel about the nature of business, and how they would respond given certain ethical dilemmas. Malinowski & Berger (1996) and Parsa & Lankford (1999) found that those individuals

enrolled in a business degree were less ethical in their decisions than students majoring in other subjects. Furthermore, Malinowski and Berger (1996:534) point to the significance of gender in influencing ethical decisions, with females appearing to be more ethical than their male counterparts.

More recently, Ludlum and Moskaloinov (2005) have investigated the influence that the Enron scandal has had upon Russian students' perceptions of business ethics. This study again supported the finding that gender was a significant predictor of ethical behaviour. However, the study also showed that the Enron scandal has influenced students into believing that unethical decisions are largely unacceptable. Despite this finding though, the study is limited in that these are only initial findings, being the first that are based on Russian student views post Enron. Furthermore the study does not consider whether students would personally consider acting in an unethical manner. The findings may only be indicative of attitudes that ultimately may not impact upon the future conduct and actions of the students.

While these studies have sought to understand only the ethical attitudes of students majoring in differing subjects, other studies have compared student attitudes with the attitudes of current business professionals. Wood et al. (1988), DeConinck & Good (1989) and Cole & Smith (1996) have found that students are less ethical than current business professionals. As Deconinck and Good commented (1989:670) "Although the external validity of these studies may be questionable, the results do provide an interesting observation of the ethical beliefs of society's future business managers as well as a reflection of the education received by business students." The majority of studies so far have tended to show that the views of students and in particular

business students are less ethical than we would consider desirable for future managers. Equally, it must be considered that as other studies have pointed towards increased age having an influence on personal perceptions of behaviour, then it is possible that the attitudes of students and business professionals are not actually as different as they seem. More likely those already involved in business have learned to self enhance and rationalise decisions more effectively.

The work of Wood et al. (1988) has been particularly influential in the study of ethics within business and the attitudes of students, with many subsequent studies adopting a similar research instrument to this original work. Longenecker et al. (1989, 2004) used the same research instrument to first look at the ethical attitudes of individuals within small businesses and, secondly, to determine whether or not religious beliefs have an impact upon the ethics of students. The first of these studies suggested that younger respondents were more accepting of employing situational ethics within a business environment (1989:11). The second study is particularly relevant to a consideration of corporate crime, as the conclusion was drawn that organisational influences may well have a significant impact upon the ethical decision making of an individual, with individuals sacrificing personal values to comply with an organisational norm (2004:376). Using a similar questionnaire, Weeks et al. (1999:311) highlighted that career stage may impact upon ethical decision making, with those individuals at a later stage in their career being more ethical. Although as noted above, they may simply respond to questions more ethically. This study also indicated that females demonstrate higher ethical judgement than their male counterparts. The findings of Weeks et al. (1999) would be supported by those of Stevens, Harris and Williamson (1993: 618) who

have pointed out that senior business students show more ethical concern than freshmen. However, Stevens et al. (1993:618) acknowledge the argument of Rest (1986) in that there is also the possibility that senior students have become more adept at providing socially acceptable responses, regardless of their personal ethical beliefs.

The initial questionnaire by Wood and colleagues has also been replicated to determine if there has been a shift in the perceptions of college students over time. Using initial data from 1985, Emerson and Conroy (2004) re-examined students at the same university to see if attitudes move in cycles, as had been suggested in the original Wood et al. (1988) study. The findings from Emerson and Conroy's (2004) study indicated that students today were more likely to consider the ethical dilemmas they were presented with as being unacceptable than they were in 1985 (2004:173). The study also indicated, as others have done, that females appear more ethical than males. These findings echo those of Farling and Winston (2001:262), who in conducting a replication of a study from 1988, concluded that students today are more ethical than they were previously.

Other studies have also adapted the work of Wood et al. (1988) and Longenecker et al. (1989). Weeks et al. (2005) have suggested that there continues to be a focus on unethical behaviour in the workplace, due to the variety of corporate scandals that have taken place in recent years, with this focus filtering through to the corporation, in the form of the corporate ethics officer (2005:282). Furthermore they suggest that ethical attitudes may develop as a matter of experience, and as such management figures may face problems in ensuring that those involved at lower levels of the corporate ladder maintain ethical standards (290). This conclusion appears to contradict the findings of

other works involving corporate crime, which have tended to stress that the unethical attitudes of management may well influence those below them on the corporate ladder.

Questions have therefore been asked as to whether business ethics education can solve this problem, with several studies investigating this issue. Duizend and McCann (1998) looked at the impact which a business and society course had upon the attitudes of students towards ethical and illegal behaviour. It was found with respect to one scenario, students' responses changed throughout the course, however overall the ethical attitude of students showed little change upon completion of the course. In contrast to these findings, Wu (2003:304) reported a difference in the attitudes of students following the completion of a business ethics course. The ability of ethics education to influence ethical attitudes is an important area of concern that has been raised in several studies and is particularly relevant to practical considerations for corporate crime. Most recently Yu and Zhang (2006), using the survey instrument from Wood et al. (1988), sought to question whether or not business education would be effective in dealing with the apparent void in ethics in corporate management. The findings from their study again indicated that business students tended to be more accepting of unethical situations than non-business students. However, both business and non-business students tended to react similarly to situations which could directly be classified as illegal. Yu and Zhang (2006:8) conclude by suggesting that individuals who disapprove of unethical or illegal acts may still engage in such behaviours for practical reasons. Therefore, the extent to which ethics classes and codes of ethics can teach and reinforce good behaviour is something that has been questioned (Pickett & Pickett 2002, Arvis & Berenbeim 2003, Yu & Zhang 2006). Smith and Oakley (1996) have indicated that the only way in which

the success of business ethics can be judged is through the use of longitudinal studies, yet no studies so far have provided a definitive answer to this problem.

Strengths and Limitations of Current Literature

While few of the studies have dealt specifically with the question of whether or not students would consider acts that could be classified as unethical or corporate crimes to be acceptable, the literature reviewed has nonetheless been influential in informing the direction of this particular thesis. Several important points have been raised in the literature. Firstly the studies have confirmed the importance of looking at the ethical attitudes of students, with the majority of studies finding that current students appear to be less ethical than those individuals already employed within the business world. Given the findings from previous studies, it would also seem necessary to consider the influence that degree major will have upon the ethical judgements of students, and also the impact that gender and age may have upon ethical decision making. The ethical scenarios presented by Wood et al. (1988) remain relevant today and can be used to determine whether or not university students would consider hypothetically engaging in acts that could be defined as corporate crimes.

Despite the strengths of the research that has previously been carried out, it nonetheless has limitations. Frequently the studies have been preliminary in nature, and have not been followed up by further research. This has meant that the findings have not been generalisable outside of the sample used in the study. While the recognition of this is important, it should not detract from further study. Furthermore it is necessary to observe the lack of substantive development that has taken place overall (Duizend & McCann 1998:231). Moreover, when follow-up studies have been conducted, as in the

case of Farling and Winston (2001), the conclusions have not always been fully supported by existing and subsequent literature.

In relation to this thesis, few of the studies have looked to specifically answer the question of whether or not university students would consider actions that could be defined as a corporate crime to be acceptable. The focus of existing research has remained more upon general ethical questions, or has focused upon the link between academic dishonesty and workplace dishonesty. While the questioning of workplace dishonesty may be linked to corporate crime, this has not been the overall aim of these studies. Furthermore, studies have been linked to business ethics or have focused upon ethics in relation to a specific industry, and as such, the range of scenarios presented have been limited.

Conclusions from literature review

Overall, several different focal areas have been identified in relation to studies examining the ethical attitudes of students and business professionals, ranging from academic dishonesty to misconduct within particular professions. The use of these studies in providing an insight into student and business professionals' attitudes towards ethics is undeniable, although it is clear that there is a void in the research, which this thesis aims to address. Important questions regarding whether or not students would consider engaging in corporate crimes have yet to be fully addressed. While Wood et al. (1988), Lawson (2004) and Yu and Zhang (2006) touch upon this subject, their findings have been directed more at questioning the ethical attitudes of current students, rather than linking this to consider the implications that these attitudes may have in relation to corporate crimes. As students are tomorrow's business people, this is an important area

of study and something which may provide greater insight into corporate and white collar crimes.

Having reviewed the literature, it is clear that there are still questions to answer surrounding students' ethical attitudes towards corporate crime. Previous studies have concluded that further research is needed in this area. Due to the need for further study that has been identified, this thesis seeks to ask the following questions:

1. Do students regard certain corporate crimes as ethically acceptable given hypothetical situations and do the responses differ depending on the group of students?
2. What are the reasons or justifications for their responses?
3. What are the potential implications of any findings?

These questions have emerged from what is seen to be a gap in the current literature and will serve to inform this thesis. While many of the previous studies reviewed have asked similar questions and touched upon those informing this thesis, few studies have asked students to justify their responses to ethical dilemmas. Therefore, this research project seeks to shed further light upon the connection that may exist between the ethical attitudes of students and corporate crime.

CHAPTER THREE

Methodology

The purpose of the research conducted for this thesis was to establish whether students considered the behaviour of the individuals presented within the questions to be acceptable. Furthermore could these be actions classified as being corporate crimes, and if so, what are the potential implications of students rating these behaviours as acceptable? Although Wood et al. (1988) were not focusing specifically upon this question, the research technique and instrument which they developed has acted as the basis for subsequent studies that have looked at ethical attitudes of students in relation to corporate and white collar crimes. Therefore, their instrument was modified and then utilised for the research conducted for this thesis.

Research Method

Following the approach adopted by Wood et al. (1988) a group administered questionnaire was used in this study. The use of questionnaires in this type of research has received support, given the practical difficulties associated with attempting to directly research corporate crimes. In particular the use of vignettes is seen to be beneficial in allowing for a higher quality of data to be gathered than could be provided by standard questioning (Alexander & Becker 1978:94). Furthermore, as it was desirable to access a greater range of opinions, the use of this research instrument seemed more appropriate than adopting another methodological approach, such as interviews. Questionnaires allow

for a greater number of individuals to be questioned within a short time period, and this is also the methodological approach which has been favoured by a number of studies aimed at accessing similar information (Ede et al. 2000, Hornsby et al. 1994, Longenecker et al. 1989, 2004, Vynoslavskaja et al. 2005, Weeks et al. 1999, 2005, Yu & Zhang 2006).

The questionnaires allowed for both quantitative responses and also more qualitative responses to be given, enabling a more thorough analysis to be conducted, than if only one method had been used (Palys 2003:176). The use of both quantitative and qualitative aspects within the study can be seen to have received further support from Braithwaite (1984:8), as he has argued “without a qualitative understanding of the contours of corporate crimes and how they unfold, we cannot begin to comprehend what lies behind the quantitative descriptions.” This was seen to be particularly important for this thesis given that the majority of studies investigating corporate crime and student ethics have only made use of quantitative analysis (Lawson 2004, Piquero et al. 2005). Only the original study conducted by Wood et al. (1988) requested that respondents provide comments with their completed questionnaire. Since Wood et al. (1988:251) claimed that the comments proved to be more informative than the statistical data generated from the questionnaire, the importance of gathering comments from the respondents was underlined.

Research Instrument and Questions

As was noted above, the research instrument used for this thesis was a modified version of a questionnaire employed by Wood et al. (1988) (see Appendix A). Basic demographic information was gathered on respondents including gender, age, year of study at university and degree major. While no specific hypothesis was made upon the

basis of these variables their inclusion will undoubtedly enhance the interpretation of the results in the study (Nill & Schibrowsky 2005:69), particularly given that many of the studies mentioned in the literature review have highlighted these variables to be significant in relation to ethical attitudes.

The questionnaire used 14 of the original 16 items from the Wood et al. (1988) study, excluding questions M and O from the original research instrument. Question M was excluded because the questionnaire for this thesis was not designed to include human rights issues such as sexual discrimination within the workplace. Furthermore, question O which looked at a cigarette manufacturer challenging the Surgeon General's advice that smoking was bad for health was also excluded. This was done as the question was no longer seen as suitable, given the development and change of attitudes toward smoking since the questionnaire was originally drafted in 1988.

The wording of the questionnaire for this thesis was adjusted to make the questions gender neutral, something that the original study had not done. Also, the terminology and figures used in the original questionnaire were updated to bring the questionnaire more in line with the current corporate and social climate, something which previous studies using the Wood et al. (1988) research instrument had also done (Emerson & Conroy 2004, Yu & Zhang 2006). Finally, an additional question was included that had been used in a number of other studies in order to determine the likelihood of students committing an illegal act in the course of their business for personal or professional gain (Roderick & Jelley 1991, Willis 1986). Students were asked whether the following behaviours were acceptable or not on a seven point scale,

with 1 being 'never acceptable' and 7 being 'always acceptable' (for complete questionnaire see Appendix A):

- A. An executive earning \$100,000 a year padded an expense account by about \$2,000 a year.
- B. In order to increase profits a general manager used a production process which exceeded legal limits for environmental pollution.
- C. Because of pressure from the brokerage firm, a stock broker recommended a type of bond which the stock broker did not consider to be a good investment.
- D. A small business received a quarter of its gross revenue in the form of cash. The owner reported only half of this amount of cash receipts for income tax purposes.
- E. A company paid a \$350,000 "consulting" fee to an official of a foreign country. In return, the official promised assistance in obtaining a contract which should produce \$10 million in profit for the contracting company.
- F. A company president found that a competitor had made an important scientific discovery which would sharply reduce the profits of the president's company. The company president then hired a key employee of the competitor in an attempt to learn the details of the discovery.
- G. Three highway building contractors disliked the disorganized and cut-throat bidding competition. They, therefore, reached an agreement which would provide a reasonable profit.
- H. A company president recognized that sending expensive Christmas gifts to purchasing agents might compromise their position. However this policy was continued as it was common practice and changing it may result in the loss of business.
- I. A corporate director learned that the company intended to announce a stock split and increase its dividend. On the basis of this information, the director bought additional shares and sold them for a profit following the announcement.
- J. A corporate executive promoted a loyal friend and competent manager to the position of divisional vice president in preference of a better qualified manager with whom the corporate executive had no previous relationship.
- K. An engineer discovered what was perceived to be a product design flaw which constituted a safety hazard. The company declined to correct the flaw. The engineer decided to keep quiet, rather than raising the complaint to an outside authority.
- L. A chief financial officer for a company selected a legal method of reporting which concealed some embarrassing financial facts that would otherwise have become public knowledge.

- M. As part of a marketing strategy for a product, the producer changed its colour and marketed it as “new and improved,” even though its other characteristics were unchanged.
- N. An owner of a small firm obtained a copy of a copyrighted software program from a business friend rather than spending \$500 to buy the programme from the software distributor.
- O. Assume you are given a chance to make \$100,000 for yourself or your company with a 1% chance of being caught and sent to a minimum security prison for 1 year.

Space was also provided below each question for respondents to elaborate upon any reasons that they had for their answer and space was provided at the end of the questionnaire for any further comments to be given.

The Sample

The questionnaires used for the research were distributed in upper level criminology and business classes, as well as one criminology graduate class. The initial sample size intended was a total of 400 completed questionnaires, gathered from upper level business and criminology courses. This sample size was selected as it was felt that it would provide enough data to be informative, representing a larger sample size than a number of other studies conducted into student ethics (Brown 1995, Parsa & Lankford 1999, Sims 1993, Wu 2003).

In total 397 questionnaires were distributed to students within 8 different classes (Bus 343 Introduction to marketing N=60, Bus 393 Commercial law N=63, Crim 313 Specific types of crime N=17, Crim 321 Qualitative methods N=95, Crim 330 Evidence & Procedure N=26, Crim 369 Professional ethics N=19, Crim 450 Crime prevention II N=15, Crim 862 Qualitative research N=13).

The classes sampled were selected as a matter of convenience and accessibility, thus accounting for the greater number of criminology courses selected within the sample population. As the questionnaires were to be distributed in person by the researcher, certain classes were automatically excluded due to scheduling. Contact was made with the course instructor to gain permission to conduct the survey. The questionnaires were then distributed within lectures and seminars over a three week period between March 22nd and April 6th 2006. Students were instructed at the start that participation was voluntary, and in order to agree to participate they needed to check a box on the questionnaire. As the questionnaires were being distributed within more than one class, instructions were also given to not complete the questionnaire if the student had already done so previously within a different class. This method of distribution was preferred as it has been acknowledged that face-to-face contact with respondents typically ensures higher response rates (Palys 2003:151) and this is the methodological approach that has been used successfully in a number of similar studies (Duizend & McCann 1998, Ludlum & Moskaloinov 2005, Matsui & Tsuzuki 2003). A total of 308 completed questionnaires were returned, 46 questionnaires were returned unanswered, while 43 questionnaires were not returned.⁶

Characteristics of the Respondents

From the 308 completed questionnaires, 193 (63%) of the respondents were female, and 115 (37%) were male. The majority of respondents (82.5%) were born in 1981 or later, with 97.9 percent of the respondents being in their third or greater year of

⁶ The unanswered and missing questionnaires were from the business classes. One potential reason for this may have been as a result of the manner of distribution within the Business 393 commercial law class, where questionnaires were distributed at the start of a lecture, but could not be collected until the end of the lecture.

study at university (3rd year 33.4%, 4th year 41.9%, 5th year 16.9%, graduate student 5.5%). Fifty eight percent (178 of the respondents) indicated that they were majoring in criminology or a joint major with criminology being one of the two disciplines, while business and joint business majors accounted for twenty seven percent (82) of the completed questionnaires. Fifteen percent of the students were majoring in different subject areas.

Data Analysis

As the questionnaire used for this thesis contained both quantitative and qualitative components, different methods of analysis were used. The demographic section of the questionnaire and the responses given on the Likert scales, were coded into SPSS software package. Initially frequency distribution tables were developed to show a basic overview of the results generated, looking particularly at the mean response for each question. A series of t-tests were then conducted in order to establish whether or not the distribution of means between groups was statistically significant (Green & Salkind 2004). In order to develop a clearer understanding of the findings, cross tabulation tables were produced. For the cross tabulations, the values of the Likert scale responses were collapsed into three categories, with 1 and 2 representing Unacceptable, 3 to 5 being Undecided and 6 and 7 indicating the behaviour as Acceptable. Through collapsing the values it was possible to display the percentage of individuals from the variables (Female, Male, Business, Criminology) within each response category. Chi-square tests were then conducted on the cross tabulations to determine if there were significant relationships between the variables of gender and class administered and the student classification of the question.

With regards to the class in which the questionnaire was administered, the data was coded to display either Business or Criminology, indicating which area of study the questionnaire had been distributed in. It was expected that the individuals within the business and criminology classes would largely be comprised of business and criminology majors respectively. Some individuals present within the classes were majoring in subjects that were not linked to either business or criminology. However, the numbers of these individuals were too few to analyse separately. Therefore, this thesis proceeds on the assumption that business and criminology classes can be taken as a reflection of the attitudes of business and criminology students.

Including a qualitative component to the questionnaire raised the question of whether or not this information should be coded, and if so what method would be used. However, following the work of Wood et al. (1988) it was felt that any qualitative responses gathered should be incorporated directly into the thesis to offer supporting information for the quantitative data generated. The explanations given by respondents for their answers could then be used to inform the discussion of the thesis. This was particularly important as Adam and Ofori-Amanfo (2000:43) have questioned the ability of quantitative analysis to provide information, on what they regard to be an essentially qualitative field. While this viewpoint is influenced by the methodological assumptions of Adam and Ofori-Amanfo (2000) it does serve to highlight the importance of looking at ethical decision making in a more qualitative light than previous studies.

Limitations

As with any research method there are limitations (Palys 2003:171). In relation to the sample population many researchers have questioned the ability to successfully look

at corporate criminals and corporate crime, as Black et al. (1995:25) have commented, "Given the intrinsic difficulties of uncovering and successfully prosecuting white-collar crime, how *do* we locate the offending population, establish its size and characteristics, and study its dynamics?" However others have questioned whether or not this is a valid concern as it has been asked whether or not it is possible to draw a truly representative sample of business managers, regardless of the sample frame used (Simpson et al. 1998:45). Despite these concerns, as students will make up a significant portion of the corporate workforce in the future, the sample remains useful, particularly as the ethical beliefs of the students questioned do help provide an insight into the ethical beliefs of society's future business managers (DeConink & Good 1989:670, Duizend and McCann 1998, Piquero et al. 2005:167).

In relation to the sample population, the question of whether or not this can be representative or not can also be raised. However, this thesis does not suggest that a representative sample has been used. Even with a student population, it is difficult to draw a representative sample when the researcher is attending classes with the purpose of distributing questionnaires. One further concern that needs to be addressed with regard to the sample used for this thesis is the issue of volunteer bias. No questionnaires were returned unanswered or went missing from within the population of criminology students surveyed. However, this was not the case for the questionnaires distributed within the business classes, therefore, when considering the results this information must be taken into account.

Other limitations of the thesis exist in relation to the research instrument used. The use of the word 'padded' in question A proved to be problematic, with several verbal

questions being raised as to the meaning of this, while several other respondents indicated on their completed questionnaire that they did not understand what the term meant. This problem was not anticipated when Wood et al.'s (1988) initial questionnaire was being revised, as no other study which had used this instrument had indicated the choice of word to be an issue. Consequently, the overall response rate for question A was lower than anticipated, something that could have been avoided if different terminology had been used.⁷ The responses given serve to provide useful explanations with which to consider the results generated by the Likert scale responses, however the reporting of these responses does involve a degree of interpretation by the researcher and it is possible that the responses might be interpreted differently from how they were intended.

Having considered the implications of the methodological approach of this thesis, the results generated will next be discussed. The main questions to consider when looking at the results are what is the average response of students who rate the scenarios to be acceptable, and how do these compare to previous studies. Do the results support previous findings that business students respond less ethically than students majoring in other subjects? Furthermore, are male students less ethical in their responses than females, and from the results can it be concluded that students in general believe activities that could be classified as corporate crimes to be acceptable business practice?

⁷ The original study had used the term padded, with no problems in relation to response rate being raised. One reason for this may be the demographics of the sample population. Simon Fraser University has a large percentage of students speaking English as a second language, which may have contrasted to Wood et al.'s (1988) study which was conducted at Baylor University in Texas.

CHAPTER FOUR

Results

This chapter presents the results from the questionnaires completed for this thesis, analyzing both the quantitative responses and qualitative responses. The overall mean responses of students rating the scenarios as acceptable were examined in relation to the mean responses given for the same questions in previous studies. The factors of gender and the class in which questionnaires were administered were also considered in terms of the impact they had upon the ethical attitudes of the students, with independent samples t tests and cross tabulations being conducted (see Appendix B for summary table of mean response rates & Appendix C for summary table of cross tabulation results).

Question A

This question sought to establish whether or not students would consider it to be acceptable for an executive to artificially pad an expense account by \$2000, when already earning \$100,000. In looking at the overall frequencies for this, 295 complete responses were received, with 13 missing values. The mean score for the question was 3.03, with a median of 3 and a mode of 1, while the standard deviation was 1.74. This mean score represented a higher average indicating greater acceptability for this behaviour than both Wood et al's (1988) study ($M = 2.80$) and Emerson and Conroy's (2004) follow up study ($M = 2.42$).

In looking at the relationship between the mean scores of male and female respondents, an independent-sample t test was carried out. While the mean score of males ($M = 3.19$) was found to be higher than that of females ($M = 2.93$), the results were not statistically significant, indicating that gender as a variable was not a significant determinant of ethical response. Following up from this, a further independent sample t test was conducted to determine whether or not a difference existed between responses given from the business and criminology classes surveyed. The test was significant, $t(293) = 2.11, p = .04$ supporting the suggestion that business classes would have a higher tolerance to unethical behaviour ($M = 3.29, SD = 1.8$) than students in the criminology classes ($M = 2.85, SD = 1.7$).

The cross tabulations that were conducted for question A looking at the percentage of female ($N = 184$) and male students ($N = 111$) rating the acceptability of the situation presented in Question A showed that a slightly greater percentage of the female respondents (47.3%) considered this unacceptable (score of 1-2 on likert scale) than male respondents (44.1%) did. Looking at the percentages who considered the behaviour to be acceptable (score of 6-7 on Likert scale), 8.7% of females responded within this category, while 10.8% of males regarded the behaviour as acceptable. No significant relationship between gender and ethical score was found for question A on conducting a chi square test.

The results from the cross tabulation produced looking at the percentages within the class in which the questionnaire was administered support the findings generated by the mean responses and independent samples t test, showing business students to be slightly more accepting of padding an expense account than criminology students. Of the

business students 39.8 % (N = 118) deemed the behaviour unacceptable, compared to 50.3% of criminology students (N = 177). Overall business students were also more likely to accept padding an expense account within a corporate setting, with 14.4% of respondents classifying this as acceptable, compared to only 6.2% of respondents within the criminology classes. The percentage of students rating the acceptability of the question proved to be statistically significant at the .05 level, $\chi^2(2, N = 295) = 6.77, p < .05$.

In contrast to the quantitative component of question A, the qualitative aspect of the question provided a range of mixed responses.⁸ Typical responses indicated that the students' opinions fell on either end of the spectrum, such as "theft is theft" or "Dishonesty is never acceptable no matter the salary" to "Minimal harm; equivalent to thieving paperclips and post-its from work". While these are rather direct responses, other students indicated that it would not be possible for them to answer the question, because it would depend on the situation that they were in at the time, or would depend on the size of the company. In contrast, other students indicated that they considered the behaviour unacceptable but that they believed it to happen frequently. Perhaps the most interesting observation came from the response of a male student in a criminology class who commented, "Maybe part of the reason why my answer is so high is because of my business minor. I hope to be that executive one day".

⁸ It must be noted that the qualitative responses did not always match respondents quantitative responses. Often ethically correct quantitative scores were given, however the corresponding qualitative response, suggested that the student would employ situational ethics or techniques of neutralization within the situation.

Question B

The results in question B differed greatly to those in question A. One reason for this may have been because this question asked whether it was acceptable for a company to increase profits through using a process which exceeded legal limits for pollution. This scenario was clearly dealing with both a crime and an ethical dilemma involving direct harm. The frequencies for this question indicated that it was the scenario that students were least likely to classify as being acceptable ($M = 1.58$), supporting the findings of Wood et al.'s (1988) study ($M = 1.79$) and Emerson and Conroy's (2004) study ($M = 1.73$). Again independent sample t tests were conducted to evaluate the significance of the difference in mean scores between gender and course administered. The test in relation to gender proved to be significant to a .05 level, $t(305) = 2.64$, $p = .009$, indicating that male respondents ($M = 1.77$, $SD = 1.16$) were more likely to exceed legal limits for environmental pollution than females ($M = 1.46$, $SD = .91$). However, in relation to the independent t test conducted to investigate the variance between students in business and criminology courses no significant relationship was discovered.

Looking at the cross tabulations for gender, females ($N = 192$) were more likely to suggest that exceeding legal limits for environmental pollution was unacceptable, 90.6% compared to 82.6% for male respondents ($N = 115$). While male students were also more likely to indicate this behaviour as being acceptable, the difference between male (1.7%) and female respondents (0.5%) was very small, with few students suggesting that this was acceptable. This is unsurprising given that this question received the lowest mean score. The percentages from the classes in which the questionnaire was administered were very similar to those reflected in gender. The difference between

criminology (N = 185) and business (N = 122) students classifying the behaviour as unacceptable was only 0.1%, with 87.7% of business students and 87.6% of criminology students suggesting this to be unacceptable. Of the students who indicated this to be acceptable, there was very little difference between criminology students (1.1%) and business students (0.8%). No statistically significant relationship was discovered for gender or the class type upon conducting chi square tests.

The quantitative responses were generally reflected in the explanations that students provided for their decision making, with many indicating that damaging the environment for the sake of profit was unacceptable. The view that this was unacceptable, but something that corporations are willing to take part in was again portrayed in responses such as, "I think it is unacceptable, but I think many businesses are willing to do it". In contrast to the responses generated from the criminology classes, some business students deemed this unacceptable in terms of damaging the overall image of the corporation rather than the environment, while one student acknowledged the behaviour to be wrong "Unless [the company] purchases other companies [sic] pollution permits". Comments such as this suggest that business students may have had a more in depth knowledge of the situations they were being presented with than criminology students. This may well have had an impact upon the responses to the scenarios and will be discussed further during the discussion section of this thesis.

Question C

Question C focused upon a legal dilemma, asking respondents to rate the acceptability of a stockbroker recommending a type of bond that they did not consider to be a good investment, a violation of securities law. Unsurprisingly this behaviour was

considered more acceptable than the situation described in Question B, as it did not represent the same type of direct harm. The mean response was 2.21. This was lower than Wood et al.'s (1988) study ($M = 2.32$), however slightly higher than Emerson and Conroy's (2004) which had a mean response of 2.06. Neither of the t tests conducted to establish the significance of the difference between variances in gender or academic class proved to be significant at a .05 level.

The cross tabulations again showed that a greater percentage of female respondents ($N = 192$) 69.3%, than male respondents ($N = 115$) 61.7%, believed the scenario to be unacceptable. Male students were also more likely to suggest recommending a bond not considered a good investment to be an acceptable practice, with 3.5% indicating this to be the case, however, this was similar to the percentage of female respondents, 2.6%, who suggested this behaviour to be acceptable. Within business ($N = 122$) and criminology ($N = 185$) classes, cross tabulations showed that a similar percentage of students in each were likely to regard the behaviour as unacceptable, with 68% of business students and 65.4% of criminology students indicating that they felt the behaviour was unacceptable. However, a higher percentage of criminology students (4.3%) indicated the stockbroker's decision to be acceptable than the percentage of business students (0.8%). As with the t tests, the chi square tests did not prove to be significant to a .05 level for either gender, or the class which the questionnaire was administered.

Both criminology and business students tended to offer similar reasons for their decision making, commenting the "Broker should act in best interests of client" and "Should follow personal ethics". In contrast, other students commented more on the

pressure faced by the broker rather than referring to the specific actions of the broker. Two opposing viewpoints emerged within the responses: “Under pressure is when it is most important to keep on being ethical” compared to the response “Sometimes the pressure to conform is acceptable because the loss of your job outweighs one bad investment call” (both of these responses were provided by different female respondents within a criminology class). A third general theme to emerge from the qualitative responses, was the emphasis that was placed upon the role of the client and their decision making process. Several students indicated that while the recommendation of the broker may have been unethical, this was still only a recommendation. Therefore, the onus was upon the client to either follow or reject this advice: “There is probably a clause that states that the brokers advice is just advice” and “The stock market has risks, investors are aware of this”.

Question D

The overall mean score calculated from the frequencies was 2.72 for this question, which asked respondents whether they considered it acceptable for a small business owner to report only half of the cash income the owner received for tax purposes. This mean response was higher than both Wood et al’s (1988) study ($M = 2.09$) and Emerson and Conroy’s (2004) study which had the lowest mean score of the three at 2.02. A statistically significant relationship was established in the difference between means in relation to gender and ethical attitudes, with males ($M = 2.97$, $SD = 1.96$) appearing as less ethical than females ($M = 2.57$, $SD = 1.72$), $t(304) = 2.03$, $p = .044$.

The results for the independent sample t test conducted to evaluate the variance between students taking criminology and business classes also proved to be significant

$t(260.26) = 2.80, p = .005$. However, the results were surprising in that business students ($M = 2.39, SD = 1.69$) appeared to be more ethical than students within the criminology courses ($M = 2.94, SD = 1.70$) contradicting the findings presented in the literature review, which had indicated that students within business classes would be less ethical than students in other programs.

The results from the cross tabulations between gender were quite different as 58.1% of females ($N = 191$) suggested Question D was unacceptable, contrasting with 47.8% of male respondents ($N = 115$). In relation to the percentages of students indicating the behaviour to be acceptable, 5.4% of females and 12.2% of male students classified reporting half the cash income within a small business to be acceptable. This supported the findings from the mean scores, which had also indicated that male respondents were less ethical in their beliefs than female respondents. Conducting a chi square test also showed the relationship between the different scores for male and female respondents to be statistically significant to a .05 level, $\chi^2(2, N = 306) = 6.02, p < .05$.

The distinction between percentages in relation to the class in which the questionnaire was administered was not as diverse as the cross tabulations for gender. Of the business students ($N = 122$), 63.1% indicated that the scenario was unacceptable, with only 7.4 % suggesting it to be acceptable. Criminology students ($N = 184$) were slightly more accepting of this situation with only 54.2% classifying this as unacceptable, and 7.8% of the criminology students believing that it is acceptable to only declare half the received cash income for tax purposes. This also proved statistically significant from the chi square, showing a significant relationship between the class administered and the ethical response, $\chi^2(2, N = 306) = 6.77, p < .05$.

While the quantitative responses indicated that many students found the behaviour in this question to be unacceptable and this was to some extent backed up by the qualitative explanation “Illegal is illegal”, many students nevertheless did suggest that this behaviour was acceptable, at least in certain situations. Three common distinctions were made with respect to this question in relation to: 1. the government: “[the] Government takes too much tax anyway”, 2. the ability of small business to compete in the marketplace: “Small businesses stay alive by cutting corners” and 3. “Although breaking the law should be unacceptable, this crime hurts no one and should not be considered stealing”. A number of students applied a personal interpretation, “I sit in the middle because I do not always claim my tips as revenue”.

Question E

The overall mean response of the 298 respondents for this question that asked about the acceptability of a company paying a consulting fee to a foreign official to secure a contract was 3.32, with a standard deviation of 1.83. This response was lower than both the mean response reported in the Wood et al. (1988) study ($M = 4.14$) and the Emerson and Conroy (2004) study ($M = 3.92$). Between the groups questioned, no statistically significant differences were established in variation of means upon conducting independent samples t tests for gender and class type.

The cross tabulations for gender showed the responses of males ($N = 114$) and females ($N = 184$) to be similar in terms of declaring the scenario unacceptable, with 40.8% of females and 38.6% of male responding in this manner. However, when looking at those respondents who suggested that an executive paying a foreign official a consulting fee to secure a contract was acceptable a clear difference emerged between the

responses of males and females. The cross tabulation supported the findings of previous research indicating females to be more ethical than males, as 10.3% of females compared to 20.2% of males supported this behaviour.

An examination of the cross tabulations for the class in which the questionnaire was administered showed surprising results in that business students (N = 119) were more likely to declare the behaviour unacceptable than criminology students (N = 179), with 43.7% of business and 37.4% of criminology students responding in this manner. However, business students were also more likely to declare the scenario as being acceptable (16.8% business compared to 12.3% criminology). Between the groups no statistically significant relationship was established upon conducting chi square tests.

The qualitative responses developed from this question proved to be more informative, with several important issues emerging. One common response was to indicate that the response to this practice would depend upon which foreign country was involved, with several suggestions being made that this was international business practice and could be considered acceptable in certain countries. However, other students suggested that this behaviour would be considered a form of bribe. Equally, some students were unsure as to the legality of the behaviour but would still consider it to be acceptable, as indicated by the response, "Is it legal? If so a higher score is more applicable, if not still a good investment ... minimal harm to public/others". Again, several indications were made that students considered the actions to be unethical but also believed that they occur regularly within the business world, as it was remarked "Business as usual. Ethics do not exist in business". While this outlook may not be accurate, the myth of the amoral business is something that has been linked to future

unethical conduct (De George 2006) and this idea will be explored in more depth later on in this thesis.

Question F

The mean response generated from the frequencies was 3.80, with a median of 4 and a standard deviation of 1.90 in relation to the question of whether or not it would be acceptable for a company president to hire a key employee from a competitor in an attempt to learn the other company's secrets. This was higher than Wood et al.'s study (1988) ($M = 3.30$) but marginally lower than the mean score in the Emerson and Conroy (2004) study ($M = 3.84$). An independent samples t-test conducted to investigate variances between male and female respondents proved to be statistically significant at the .05 level, $t(301) = 2.63$, $p = .009$, showing males ($M = 4.17$, $SD = 1.87$) to be less ethical than females ($M = 3.58$, $SD = 1.90$) in their responses. Equally, the independent t test conducted to assess variances in relation to the classes in which the questionnaire was administered was also statistically significant, $t(301) = 3.47$, $p = .001$, with business students ($M = 3.34$, $SD = 1.87$) appearing more ethical than criminology students ($M = 4.10$, $SD = 1.87$).

The cross tabulations for Question F supported the results generated from the t tests, as male and criminology students represented the greatest percentage of those respondents who considered it to be acceptable to hire a key employee from a competitor. Cross tabulations for gender showed that 35.4% of females ($N = 189$) and 22.8% males ($N = 114$) considered this practice unacceptable, while 19.6% of females and 29.8% of males rated the decision to hire the key employee as acceptable. The chi square statistic

showed the differences between the responses of males and females to be significant, χ^2 (2, N = 303) = 6.98, $p < .05$.

In terms of the results for the class in which the questionnaire was distributed, within the business classes (N = 120), 40% of students classified this as unacceptable, while 15.8% deemed the decision acceptable. This contrasted with the results for those in the criminology classes (N = 183), where only 24.6% said that this was unacceptable, with a greater number, 28.4%, supporting the decision to hire a key employee of a competitor company. The relationship between the decision to hire a key employee and the academic class was statistically significant to a .05 level, χ^2 (2, N = 303) = 10.63, $p < .05$.

The most common response given to explain answers for this question was to suggest that this was simply business practice. Many students also drew the distinction between the actions of the corporation and the actions of the individual, suggesting the ethical dilemma rested with the individual in this situation, not the corporation: "The president is not behaving unethically but the person he hired might be unethical if he reveals information he shouldn't be".⁹

Question G

This question, asking whether or not the behaviour of three building contractors who arranged an alternative agreement due to a mutual dislike of competition produced the highest mean score (4.31) from the frequencies out of all the responses, with both the

⁹ The questionnaire was deliberately designed to be gender neutral. Of all of the qualitative responses provided, only one direct reference was made to the individuals being mentioned in the scenario's as female (excluding references to Martha Stewart) – this respondent then switched to referring to the gender as male in future responses. One reference was made to mixed genders, while eight further respondents referred to the individuals involved as male throughout their responses.

median and modal value being 5. This was higher than both Wood et al.'s (1988) ($M = 3.96$) and Emerson and Conroy's (2004) study ($M = 4.01$). This clearly indicates that the students believed this behaviour to be acceptable, possibly due to the fact that while this is an illegal action, bid rigging, few students recognised this fact. The t test conducted in relation to gender was not significant statistically to a .05 level. In contrast, the t test examining the variation between the business and criminology students proved to be statistically significant, $t(299) = 6.04, p = .00$ with the mean scores of criminology students ($M = 4.83, SD = 1.77$) being over 1 point higher than business students ($M = 3.51, SD = 2.00$), indicating higher perception of acceptability towards the event.

Cross tabulations showed that female students ($N = 187$) were only slightly more likely to respond indicating the behaviour to be unacceptable, 25.7%, similarly 23.7% of male respondents ($N = 114$) considered the scenario unacceptable. Surprisingly, females were also more likely than males to indicate the building contractors agreement as acceptable, 39.6% compared to 23.7% of males. Chi squares indicated that this relationship was significant, $\chi^2(2, N = 301) = 10.89, p < .05$. Looking at a cross tabulation for class administered, the results indicate that more business ($N = 120$) than criminology students ($N = 181$) recognised this as an illegal activity, as 40.8% of students within business classes responded to this with a score of 1 or 2. In contrast, only 14.4% of students within criminology classes rated this with a score of 1 or 2. At the higher end of the response scale, 41.9% criminology class students responded with a score of 6 or 7, compared to only 20.9% for students in business classes, with the relationship appearing significant, $\chi^2(2, N = 301) = 30.40, p < .01$.

Fewer qualitative responses were generated for this response than previous questions, however, many respondents in all the classes surveyed indicated that they thought this to be a reasonable decision as long as no laws were being broken, with responses such as “If they can do it privately, why not?” and “free enterprise is acceptable”. These qualitative responses generated would support the hypothesis that this question generated such a high mean score overall due to the fact that many individuals did not recognise this to be an illegal activity. In contrast other students labelled this as “collusion” or “price fixing” showing an awareness of this behaviour as being both unethical and illegal. It is equally possible that the wording of the question may have influenced the high mean response rate. Unlike the other survey questions, Question G included a rationalization for the behaviour of the individuals involved. Therefore, this may have influenced students perceptions as to the acceptability of the situation and is something that future research could consider.

Question H

The mean score for this question, which looked at the acceptability of a company giving Christmas gifts to purchasing agents, was the second highest overall (4.13) behind the previous question. The mean response was lower than both Wood et al.’s (1988) study, which had a mean response of 4.29 and Emerson and Conroy’s (2004) study where respondents had indicated this to be the most acceptable out of all of the scenarios ($M = 4.26$). The 188 females who responded to this question had a mean response of 4.02, while the 114 males who responded had a mean response of 4.32. However, the independent t test conducted to investigate the difference between mean scores between males and females was not statistically significant. The independent samples t test

conducted to look at the variance between business and criminology classes did prove to be statistically significant to a .05 level, $t(255.6) = 2.11, p = .036$. This test established that criminology students ($M = 4.30, SD = 1.65$) on average classified this behaviour as being more acceptable than business students ($M = 3.88, SD = 1.68$).

Cross tabulations again revealed female respondents ($N = 188$) indicated both greater unacceptability (24.5%) and greater acceptance of the situation (23.4%) than male students ($N = 114$) where 14% of male respondents indicated giving Christmas gifts to be unacceptable and 15.8% suggested that it would be an acceptable practice. The relationship between gender and ethical response was statistically significant, $\chi^2(2, N = 302) = 9.67, p < .05$.

The results from the cross tabulations supported the t test which had showed criminology students ($N = 183$) to consider the situation to be more acceptable than business students ($N = 119$). Nearly one quarter (24.4%) of business students rated this practice as unacceptable, compared to only 18% of criminology students, while 11.8% of business students suggested this was acceptable in comparison to 26.2% of criminology students. As with the t test, the chi square for the class the questionnaire was distributed in was significant, $\chi^2(2, N = 302) = 9.57, p < .05$.

Overall the qualitative responses given would have supported a higher mean score on the Likert scale component as those students who provided explanations suggested that business practices should be continued, and that no one was being harmed by this behaviour, as it could be regarded as “Just perks” or “It’s reality to receive gifts. It’s part of business – the goal is not to allow it to influence”. Other comments referred to the culture of the country in which the business was operating, as similarly to Question E, the

acceptability of the scenario was seen to be dependent on culture, with situational ethics being employed: “Depending on the culture in which the business is taking place, this may be essential to stay in business”.

Question I

This question looked at the issue of insider trading, with a corporate director purchasing extra shares with information gathered within the course of their occupation and selling them at a profit before the information became public knowledge.

Interestingly the overall mean (2.45) for this question was lower than both Wood et al.’s (1988) study ($M = 3.77$) and Emerson and Conroy’s (2004) study ($M = 3.64$).¹⁰ The t test for gender did not prove to be statistically significant. However, the independent samples t test for mean scores between academic classes again showed criminology students ($M = 2.67$, $SD = 1.76$) to be more accepting of the scenario presented than business class students ($M = 2.10$, $SD = 1.63$), $t(299) = 2.83$, $p = .005$.

The cross tabulation for gender showed that the majority of respondents considered acting on the basis of inside information to profit from selling shares to be unacceptable, with 65.4% of female ($N = 188$) and 61.9% of male respondents ($N = 113$) responding in this way. Again, more females (9%), than males (6.2%), considered this to be acceptable, however the percentages clearly show that many of the students did not consider this to be an acceptable business practice. Within the sample population of business students ($N = 118$), 71.2% considered acting on the basis of inside information unacceptable, and only 4.2% believing this to be acceptable. In contrast, within the

¹⁰ The data collected in the Emerson and Conroy (2004) study was gathered in 2001, therefore students would have been answering the questions prior to the Enron Scandal becoming widely publicised. This may well account for differences between the mean response in this thesis and the mean response in Emerson and Conroy’s (2004) study.

criminology students (N = 183) 59.6% believed this to be unacceptable, yet 10.4% stated that this was an acceptable practice. Neither chi square proved statistically significant at a .05 level.

Question I, concerned actions which would be regarded as insider trading. This is a complex area of business practice and corporate crime cases; however it was expected that the increased media focus on these types of cases (Friedrichs 2004) would have an impact upon the responses given to this question. Support for this hypothesis is reflected in some of the responses provided in the qualitative component, with a large proportion of students linking this question back to Martha Stewart, with comments such as “Insider trading is illegal, just ask Martha”.¹¹ Equally several students also identified this as being an illegal action – insider trading. However, a number of individuals saw nothing wrong with this, suggesting that most people would probably do this, as one comment highlighted this as being acceptable as “[it] Gives an unfair advantage, but what are you supposed to do with that knowledge if you happen to come across it? Would be different if you were actively seeking it”.

One final comment that must be considered relates not to the acceptability of the behaviour but rather the phrasing of the question, as it was indicated the “Question [is] too business sounding. Unless one has a business background, then it is too hard to understand”. As was noted above, insider trading and securities fraud is a complex issue, and this may have had an impact upon some of the responses given. Equally this lack of understanding may have contributed to some students not answering the question.

¹¹ It is important to note that Martha Stewart was not actually convicted of insider trading or securities fraud. Instead, she was convicted on counts of conspiracy, making false statements and obstruction of justice (Fox News 08/03/04). Therefore the ability of the media to inform public opinion correctly or incorrectly on corporate crime events is something that can not be underestimated.

However, if individuals do not understand this type of financial process, later if they find themselves in a similar decision making position how would we expect them to respond?

Question J

This question asked whether or not it would be acceptable to promote a friend who was a competent manager to the position of vice president, rather than a better qualified manager whom the company president had no previous personal relationship with. The mean response generated was 3.24 representing a higher overall acceptance level than the responses in the Wood et al. (1988) study ($M = 3.11$) and Emerson and Conroy's (2004) study ($M = 3.03$).

Both sets of t test proved to be statistically significant, males ($M = 3.62$, $SD = 1.74$) responded indicating higher acceptability than females ($M = 3.02$, $SD = 1.74$), of the decision to promote a friend over a better qualified manager, $t(236) = 2.91$, $p = .004$. Criminology students ($M = 3.44$, $SD = 1.74$) had a higher mean response than business students ($M = 2.92$, $SD = 1.76$), $t(243.7) = 2.51$, $p = .013$. Cross tabulations supported the findings of the t test that examined mean scores of male and female respondents. Females ($N = 188$), were more likely to rate the behaviour unacceptable than males ($N = 113$), with 45.7% compared to 30.1% responding with a score of 1 or 2 on the Likert scale, and less likely to consider the situation acceptable, ten percent of female respondents indicating the question to be acceptable versus 15% of male students. The chi square test showed this to be significant $\chi^2(2, N = 301) = 7.46$, $p < .05$. Once again, criminology students ($N = 185$) appeared as less ethical than business students ($N = 116$), 47.4% of business students stated that hiring a friend over a better qualified candidate would be unacceptable, whereas 35.1% of criminology students considered this an

unacceptable practice. Criminology students were nearly twice as likely as business students to consider this acceptable (14.6% compared to 7.8% of business students) and the chi square test showed this to be a significant relationship, $\chi^2(2, N = 301) = 5.92, p < .05$.

The qualitative responses given were generally very similar, indicating that this practice may not be fair, but this is the way which business operates, even if it is not ethical: "Promotions should be based on merit/qualifications. It would be a different story if his friend were the only one who applied for the job". Other students rationalised the hiring of a friend over a better qualified manager, in terms of connections and personal relations being important to a corporation "Personal suitability is just as important as other qualifications" and "Personal relations are important for business".

Question K

This question involves an engineer discovering a safety hazard within a product, and while notifying the company, which declined to correct the flaw, the engineer took no further action. This question received the second lowest overall mean score (1.76) behind Question B. The low average score is unsurprising given that this question relates clearly to both an illegal action and one that would result in direct harm to individuals within society. The findings are similar to those of the Wood et al. (1988) study ($M = 1.88$), and Emerson and Conroy's (2004) study in which this received the lowest overall mean response ($M = 1.65$). No statistically significant differences were found in the independent samples t tests that were conducted.

The cross tabulations showed that the majority of respondents considered the engineer's decision not to raise the safety complaint to an outside authority as unacceptable. 87.2% of females (N = 188) and 72.3% of males (112) suggested this was unacceptable, whereas only 2.7% of females and 6.3% of males considered this to be acceptable. The chi square test did establish that this was a significant relationship however, $\chi^2(2, N = 300) = 10.45, p < .05$.

Similarly the cross tabulation for class type showed the majority of business students (N = 116), and criminology students (N = 184) considered this situation unacceptable (81% business, 82.1% criminology). Only 2.6% of business students and 4.6% of criminology students suggested that the actions within this scenario were acceptable, the low percentages were expected following the low overall mean score for the question. The chi square statistic showed no significant relationship between ethical scores and class type.

Several references were made to high profile corporate crime cases, with the comments "Direct physical harm. Clearly I am making an ethical distinction depending on the form of harm and the recipient of harm – similar to Ford Pinto case" and "Challenger anyone?" The only comments which rationalised the behaviour of the engineer did so upon the grounds of job security and that they had at least raised the issue to their company, "Wrong but the engineer is put in a compromising position. He did make the company aware, but his job security is at risk" and "We are all human. Who can fault someone for keeping quiet in order to keep their income source? Of course major safety issues rightfully weigh on consciences. Not everyone is morally required to be a

hero though.”¹² No students responded with comments to indicate that this situation was acceptable, but as the above comments show greater considerations other than the harm caused impacted upon their decision making process.

Question L

This question asked whether it would be considered acceptable for a financial officer to select a legal method of reporting which would conceal some embarrassing financial facts that would otherwise have become public knowledge. Given that this question indicated the behaviour was legal, it is likely that few students considered this a violation of disclosure laws and therefore the relatively high mean response rate (M=3.76) in comparison to the other scenarios is not surprising. This followed both Wood et al's (1988) (M = 4.07) and Emerson and Conroy's (2004) study (M = 4.14), which both showed that this behaviour was still regarded as being relatively acceptable in comparison to responses for some of the other situations. In conducting an independent samples t test to assess the impact of gender upon acceptance levels for the scenario presented in this question, it was determined that male students (M = 4.05, SD = 1.90) indicated this behaviour to be more acceptable than female students (M = 3.58, SD = 1.97), $t(296) = 2.03, p = .044$. Once again the independent samples t test for the class which the questionnaire was administered in showed students within criminology classes (M = 4.08, SD = 1.87) to have a higher mean response rate than students within business classes (M = 3.25, SD = 1.98), $t(296) = 3.62, p = .000$.

¹² The comments almost directly reflect the decision making processes evident in the Goodrich Co. case – see Ermann and Lundman (1996) Ch. 6 for discussion.

The cross tabulations supported the previous results, in that female respondents (N = 187), were more likely to suggest that using a legal method of reporting was unacceptable than males (N = 111), with 35.3% of females and 26.1% males classifying this practice as unacceptable. Only 18.7% of females considered the legal method of reporting acceptable practice, whereas, 27.9%, of male respondents viewed this as acceptable. However, the chi square test did not show the results from the cross tabulations for gender to be significant to a .05 level. Criminology students appeared less ethical than business students on the basis of the cross tabulations. For Question L, 44.3% of business students (N = 115) compared to 24% of criminology students (N = 183) suggested this was unacceptable. Only 14.8% of business students stated that such a method of reporting was acceptable, whereas 26.8% of the criminology students felt that it was an acceptable method of conducting business. This question was shown as statistically significant to a .05 level through conducting a chi square test, $\chi^2(2, N = 298) = 14.78, p < .05$ indicating there to be a relationship between ethical response and academic class.

The qualitative responses for this question supported the initial hypothesis that as the action was defined as legal this would influence the responses given, with many respondents commenting that as long as the behaviour was legal then it was also acceptable, "He was acting within the law". Others suggested that while the behaviour might not be ethical, it was acceptable to act in this way as the company should "Look for the cracks in the system. [The] System is flawed not [the] businesses".

Question M

Respondents were asked if it was acceptable to market a product as new and improved when only the colour was changed. The overall mean score was 3.49 being greater than both the mean responses in Wood et al.'s (1988) study ($M = 3.05$) and Emerson and Conroy's (2004) study ($M = 3.48$). The t test conducted to investigate the relationship between gender was not significant. However, the t test conducted to investigate the relationship for mean scores between the classes in which the questionnaire was administered showed the criminology classes to have a higher average score ($M = 3.68$, $SD = 2.03$) than the business courses ($M = 3.17$, $SD = 1.79$), $t(296) = 2.21$, $p = .028$.

From the cross tabulations, 41.2% of females ($N = 187$) and 33.3% of males ($N = 111$) considered the marketing strategy as unacceptable. In terms of respondents rating the marketing of a product with changed colour as new and improved, 16.6% of females and 27% of males believed this to be acceptable, yet the chi square test did not show this to be a statistically significant relationship. The attitudes of criminology students ($N = 183$) were less ethical than business students ($N = 115$), as 42.6% of business students considered the marketing strategy unacceptable, compared to 35.5% of the criminology students. Criminology students were also more likely to view this acceptable, with 25.1% of criminology compared to 13.1% of business students responding to this scenario with a score of 6 or 7. The results from the cross tabulation for academic class were shown to be statistically significant upon conducting a chi square test, $\chi^2(2, N = 298) = 6.42$, $p < .05$.

While some respondents indicated this to be false advertising, others countered this point suggesting that it is possible for the changed colour of a product to be both new and improved, “seems ok – the colour is new and it may be better than the previous colour – improved”. Two other themes emerged from the qualitative responses, one highlighting this to be the nature of business, in particular “That’s the nature of marketing” and secondly a distinction was often made that this was acceptable as the consumer still retains the power in their choice, therefore “Consumers are gullible. If you’re stupid enough to fall for it, then why not?”

Question N

This question asked respondents to rate the acceptability of the following scenario on a scale of 1 through 7: An owner of a small firm obtained a copy of a copyrighted software program from a business friend rather than spending \$500 to buy the programme from the software distributor. The overall mean score ($M = 4.08$) was lower than the Wood et al. (1988) study ($M = 4.28$), yet higher than Emerson and Conroy’s (2004) study ($M = 3.99$). This is surprising as it would have been expected that the time difference between studies would have had a greater relationship in terms of the ethical response to this question. As computer technology has continued to develop since the Wood et al. (1988) study, piracy has become more of an issue, equally it was expected that out of all the illegal issues presented, this would have been the issue which students were most likely to have encountered. No statistically significant relationship was found between the responses for male and female students upon conducting an independent samples t test. Findings from a second independent samples t test indicated that those individuals questioned from criminology classes ($M = 4.35$, $SD = 1.83$) considered this to

be more acceptable than individuals from business classes ($M = 3.64$, $SD = 2.15$), $t(296) = 3.03$, $p = .003$.

The cross tabulation for gender in relation to Question N was interesting as it revealed little difference in the percentages of students responding in terms of unacceptability or acceptability. From the population of female respondents ($N = 187$) 28.9% considered software violations to be unacceptable, whereas slightly fewer males ($N = 111$) responded in the same way, 24.3%. However the percentages of male and female respondents to indicate that violating copyright laws were acceptable were very similar, with 29.4% of females and 30.6% of males indicating this to be the case. Like the t test, the chi square test for gender did not show statistical significance. A greater difference in students responses was noted with regard to the class in which the questionnaires were administered as 38.6% of business students ($N = 114$) claimed the behaviour to be unacceptable, compared to 20.1% of criminology students ($N = 184$). Of the business, 28.1% found it to be acceptable, similarly, 31% of criminology students acknowledged that copying software from a friend rather than paying for the software would be acceptable. The chi square test conducted to examine the relationship between ethical score frequency and the class which the questionnaire was administered in was significant, $\chi^2(2, N = 298) = 13.03$, $p < .05$.

The issue of copyright software violations is particularly prominent in today's media and is something that the student population would have been aware of. Similarly to Question D, students often made distinctions in their qualitative responses as this involved the actions of a small business, with many responses mirroring the idea that "We all do it ... its ok for small firms, not MNC", or "Ethically accepted because it is so

common and programs are overpriced". In contrast, differing responses pointed out that this behaviour was both unethical and also illegal. However, many of these respondents also indicated that they had personally been involved in such behaviour, as one individual pointed out: "When everyone around you is doing it, it is difficult not to do it as well" and "It is unacceptable because it is unethical, but I would do it because I could get away with it and save myself \$500".

Question O

The final question was not used on the original questionnaire of Wood et al. (1988), however was included because a number of other studies had used this question (Roderick & Jelley 1991, Willis 1986). This question was designed to find out more directly the likelihood of students engaging in an illegal action for profit. In contrast to the findings of Roderick and Jelley (1991:290) where 35% of students responded yes (this was phrased as a yes or no question in Roderick and Jelley's 1991 survey) to this question, only 22.4% of students responded to this question with a score of 5 or more, while 39.6% of respondents deemed this never acceptable.¹³ An independent t test was conducted which established a statistically significant difference between the mean scores of male ($M = 3.32$, $SD = 2.17$) and female ($M = 2.54$, $SD = 1.91$) respondents $t(294) = 3.23$, $p = .001$. A further independent t test revealed differences between the classes in which the questionnaire was administered, business ($M = 2.35$, $SD = 1.80$) criminology ($M = 3.13$, $SD = 2.13$) $t(294) = 3.23$, $p = .001$.

¹³ It is acknowledged that analysing this question as a Likert scale item, rather than a yes or no question will have had an impact upon the results. This question is different in nature to the other questions used and given the probabilistic component, the Likert scale responses will differ depending upon the respondents perception of this risk component. However, the question was included to look more directly at the attitudes of the respondent, rather than their perceptions of the actions of a hypothetical individual.

The cross tabulations supported the results from the t tests, in that males were more likely than females to act unethically in response to Question O. Of the 185 female respondents, 62.7% stated that they would not consider acting in this way, with 10.3% suggesting that it was acceptable to act illegally to gain \$100,000. In contrast 51.4% of male respondents (N = 111) classified this as unacceptable, and 23.4% indicated the behaviour to be acceptable. This relationship was shown to be statistically significant upon conducting a chi square test, $\chi^2(2, N = 296) = 9.51, p < .05$. A greater percentage of criminology students (N = 182) felt this was acceptable, 19.8% compared to 7.9% of business students (N = 114). In contrast, business students were more likely to indicate Question O as unacceptable, with 66.7% of business students highlighting this as opposed to 53.3% of criminology students. Once again, the chi square test showed significance between ethical score and the class the questionnaire was administered in, $\chi^2(2, N = 296) = 8.72, p < .05$.

The qualitative comments again fell into two general themes, those who completely rejected the behaviour as being illegal, "Not worth going to jail" and those who suggested that the situational context would influence their decision, "Tempting but risky ... depends on my situation at the time". Interestingly, out of those students who indicated that they would consider this to be acceptable, the implication was that they would only do this for themselves and not for their company "Only for myself, not for a business".

Additional Comments

Space was provided at the end of the questionnaire for students to indicate any final reasoning behind their decisions, or any general comments towards the

questionnaire. Several comments were made pertaining to the methodology, specifically the choice of wording within the questions. Several students felt that the scenarios were too vague and would have been able to respond more effectively if they had more detail. However, the decision to word the questions as they were can be defended, as this is the same questionnaire that has been used successfully by a number of other scholars. Equally, given the time constraints in which the research was carried out additional information would have allowed for fewer questions to be covered within a specific time interval during lecture time. Furthermore, it must be considered that some of the questionnaires that were returned incomplete or unanswered were due to the length of the questionnaire and adding additional information to the questions may have had negative implications for the response rate.

Other final comments pertained more specifically to issues of ethics, business practice and corporate crime. Several of these comments dealt with decision making based upon the grounds of a legal versus illegal consideration, as can be seen in the response “As long as it’s legal it’s okay. To prevent corporate crime we should simply close the loopholes that exist. If the loopholes exist they are not breaking any laws. There is nothing wrong with finding loopholes if governments are dumb enough not to realize them”. In contrast to this response, other respondents indicated that what may technically be considered legal, may also be unethical, “I think I know what’s ethical, but as long as it’s not illegal I would pursue the endeavour. In the business world you have to be somewhat ruthless”.

The overall opinion of business practice was generally negative in the responses, with students indicating that they felt business ethics to be an oxymoron¹⁴ and this was reflected in several of the final comments, particularly “In today’s society with pirating and cut throat business practices commonplace, some traditionally frowned upon tactics must be undertaken to survive and succeed. I answered according to how I personally would act in those situations”. In presenting the results from the research conducted, many issues have been raised which will be considered next within the discussion section of this thesis.

¹⁴ Personal communication with male student when distributing questionnaires in one of the Business classes.

CHAPTER FIVE

Discussion

This chapter presents a more in depth discussion of the results from this thesis, placing them within the context of the findings from previous research on student ethics and corporate crime. The findings from this thesis will also be considered in terms of how they fit within the dominant theoretical assumptions that exist in relation to corporate and white collar crimes. Finally, consideration will be given to how well the decisions made by students within a hypothetical setting reflect the reality of the situation and their future conduct within the workplace.

Gender

The overall results from this study showed male respondents to be more accepting of unethical and illegal scenarios than female respondents. In total, six of the responses appeared as statistically significant from the t tests that were conducted (Questions B, D, F, J, L, O) all indicating males to have lower ethical opinions than females. Female respondents scored higher than male respondents on only two out of the fifteen questions (Question A and G), however neither of these proved to be statistically significant to a .05 level. The findings are not surprising given the wealth of literature that has suggested gender to be a significant factor in determining ethical response. Many studies have shown male students to have a higher propensity of engaging in unethical practices than female students (Emerson & Conroy 2004, Lawson 2004, Ludlum & Moskaloinov 2005, Malinowski & Berger 1996, Nonis & Swift 2001, Yu & Zhang 2006, Weeks et al. 1999).

While the results have shown males to be lower in their ethical values than the female students in this study, it must also be considered that the female students may be responding differently as research participants. Female respondents may have learned to respond differently to a questionnaire posing ethical dilemmas, and it may be that these results are not necessarily a direct reflection of the real attitudes of the students involved. However, this is an area that is still in need of further exploration.

Not only were male students more likely to rate the situations as being more acceptable than female students on the Likert scale, but, within the context of the qualitative responses, males were also more likely to be viewed as the individuals who would be engaging in the unethical behaviour. As was highlighted in the results, only one direct reference was made to a female as being the actor within one of the scenarios while all other references to gender highlighted that the students believed the individual involved in the scenario to be male. Examples of this can be seen in comments the “By how much did he exceed?” and “Pressure can cause people to make bad choices. But, ethically his priority should be [acting] in his client’s best interests”.

The assumption that the individuals involved in the scenarios are predominantly male is not necessarily a reflection of perceptions of ethical attitudes in general, it may simply be an assumption about the structure of business, with higher corporate positions still being viewed in terms of stereotypically gendered terms. Equally, the stereotypical viewpoint may well be perceived in terms of the gendered notion of the unethical businessman, as the majority of the cases that come to media attention involve male rather than female business executives. Whether these assumptions have an impact upon the decision making processes of individuals is something that should be considered. Are

male respondents displaying unethical attitudes as a form of self-fulfilling prophecy? While this seems unlikely, this is still something that should be given further consideration; however, in light of the focus of this thesis, this question cannot be answered. The impact which gender has in comparison to other factors such as age or culture has yet to be fully established, with Adam and Ofori-Amanfo (2000:46) concluding that gender and ethics remains an under theorised and under explored area.

Degree Major

Similarly to gender, degree major has often been linked to ethical decision making, with a variety of studies showing that business students often display lower ethical standards than students majoring in other subjects (Farling & Winston 2001, Nonis & Swift 2001). However, other studies have indicated that there is no evidence to suggest this to be the case, and have found no significant relationship between ethical attitudes depending upon degree major (Brown 1996, Malinowski & Berger 1996, Yu & Zhang 2006). No clear consensus exists as to whether or not business students are less ethical than non-business students. However, it must be noted that when the ethical attitudes of students are examined, it is frequently students majoring within business related fields who are the target populations for study. Therefore, this raises the question of whether or not studies are proceeding on the assumption of the existence of the stereotypical unethical businessperson. In focusing to a large extent on business departments, it is not surprising that some studies have shown business students to have low ethical standards.

The findings from this thesis were unexpected given the focus in the literature that has been placed upon business students being less ethical than other students. The results

showed that students enrolled in criminology classes were less ethical in their responses than students within business classes in all questions, except question A. However, the differences were statistically significant between the two groups in eleven out of the fifteen questions (Questions A, D, F, G, H, I, J, L, M, N, O statistically significant to a .05 level). When looking at these results, several issues must be considered.

Firstly, the different response rate between business and criminology classes may well have influenced the results. All the questionnaires distributed within criminology classes were completed, with no questionnaires being returned unanswered. In contrast 46 questionnaires were returned unanswered from the business classes, while 43 questionnaires were not returned from the business classes. This may be significant in that it raises questions about the participation of the students. Did the students who completed the questionnaires within the business classes do so because they had a greater interest in business ethics? If the answer to this question is yes, then this may well have had an impact upon the responses given. Equally, as so many of the students within business classes chose not to respond, then this may also have influenced the overall findings.¹⁵

Secondly, the differing knowledge between business and criminology students may well have affected the responses given. This can be seen most clearly in Question G, in which there was a marked difference between the responses of criminology and business students. This question was concerned with bid rigging, something that was not made explicit within the question. The results showed that business students were much

¹⁵ It is interesting to note that female students accounted for a higher percentage of respondents within criminology, 68.6%, compared to the business students in which 53.7% of respondents were female. As the results showed female students to be less accepting of unethical behaviours than male students it would have been expected that criminology students would have appeared more ethical than business students.

more likely than criminology students to recognise this behaviour as being illegal, and as such, may account for the difference in overall mean scores. The differing ethical responses may be attributable to the degree requirements for students majoring within business subjects compared to criminology students. If business students are coming into contact with similar situations on a more frequent basis than criminology students then this may impact upon the responses given. As Weeks et al. (2005:283) have pointed out, individuals who have been exposed to a particular ethical issue may perceive it differently from individuals who have not been exposed to it. This point is particularly relevant to the sample population drawn from the Business 393 Commercial Law class. Questionnaires were distributed at the start of a lecture period, but not completed until after the lecture finished. Given that the content of the lecture was upon human rights and discrimination within the workplace, this may well have influenced the responses of the students who completed the questionnaire, having just been presented with an insight into human rights law and its application within an employment situation. It is also possible that business students encounter ethical dilemmas on a more consistent basis than criminology students and therefore if this is the case, this could explain the discrepancy between the ethical responses for the two groups.

It has been noted that increased contact with ethical dilemmas may result in individuals providing ethically correct responses, regardless of their personal moral and ethical values (Stevens et al. 1993:618). However, if business students are not simply providing ethically acceptable responses, then the differences between the opinions of criminology and business students found in Question G certainly raises the possibility that teaching business ethics may well be an effective tool in preventing future illegal

conduct. Duizend and McCann (1998:236) similarly found that students who had previously written an essay upon collusion in the bidding process had higher ethical scores than those who had not. Therefore, knowledge of the legality of an issue may certainly be a factor in decreasing the propensity to act in a particular situation. The impact that ethics education may have in promoting ethical conduct will be examined further in the conclusion of this thesis.

One further issue to be considered in relation to the difference between the overall ethical scores of business and criminology students, is the reasoning that was provided for the decisions made. Within the qualitative responses given, differences were observed as to the reasons for providing a low ethical score. Business students were more likely to make a decision based upon how the outcome of the situation would affect the company in the long term. In comparison students within the criminology classes tended to make decisions based purely upon the perceived legality of the issue. An example of this is displayed in the business students' responses that consider both the legality of the issue and how this may affect the business, "Compliance with the law is mandatory, it is bad for the company's image if they are fined" and "Price fixing is illegal and leads to inefficiencies in the marketplace". In contrast, the responses given by students within the criminology classes only suggested the behaviour to be wrong in terms of the legality or unethical nature of the issue, rather than considering the impact it would have upon the business itself.

The reasoning behind the decisions may be an important factor. Pickett & Pickett (2002:51) have suggested "In a volatile business environment, where people have to make quick decisions, the pressure is on business expediency. It is here that short-term

gains may be considered over and above the longer-term reputation of the company.” If students are concerned with both the reputation of the company and also the legality of the action, then this would seem to be encouraging for future business conduct, encouraging ethical compliance on two levels. Compliance with the law may not be sufficient to ensure that ethical standards are met, as it has been noted that students often do not appear to be deterred by legal sanctions (Piquero et al. 2005:182). However, if unethical behaviour is perceived as being bad for the company’s image and long term profits, then this may help to prevent the pursuit of short term gains through unethical business practices.

Links to theoretical assumptions

The qualitative responses from the questionnaires were particularly informative, providing a greater insight into the reasons behind the ethical responses given by the students than could have been generated from the use of a purely quantitative methodological approach. From these responses, it was clear that the reasons given by students can be viewed in light of some of the dominant theoretical assumptions that have been linked to explanations for corporate crime. Reasons for deeming the situations outlined in the questionnaires acceptable were covered under the following themes: perceptions of business, legality versus illegality and situational ethics.

Perceptions of Business

The perception of business as inherently unethical is a key factor in contributing to the occurrence of unethical business practice and corporate deviance. De George (2006:626) has stressed that if individuals continue to cling to the myth of business as

amoral then there is little to suggest that business practice will change. Therefore, he indicates that the public will continue to view business as business, operating independently of ethics and morality. This position has been supported by Arvis and Berenbeim (2003:112) who conducted a survey of Japanese students, with the majority revealing that they did not believe companies who acted ethically were gaining anything from doing so. While the results of this thesis are not as alarming as the findings of Arvis and Berenbeim, especially as some students acknowledged the importance of protecting the corporate image, nevertheless the responses of some students did support De George's (2006) belief that the myth of 'business is business' exists. This can be seen clearly in comments like "Got to do what you got to do in business", "Business is business, the other employer can still sue" and "Sometimes in business you have to do what you can to survive".

Other comments from the questionnaires display a more negative perception of business and ethical business conduct, as seen in the responses, "Business as usual. Ethics do not exist in business", "Corporations are major criminals when it comes to the environment, something that affects us all" and "Corporate espionage. Perfectly ok under the tenets of capitalism however, morally very wrong". These perceptions are concerning, as Wuthnow (1996:28) has pointed out prevailing cynicism can lead to a self fulfilling prophecy when executives believe slippery morals are the norm. This idea of self fulfilling prophecy may also be applicable to university students, particularly male students as outlined previously in this thesis. If students are entering the workforce believing that corporations frequently act unethically or that ethics do not exist at all

within the business realm, then this may well have negative implications for their future business conduct (Lawson 2004:189).¹⁶

Legal versus Illegal

The rationalisations employed by students using a legal versus illegal framework to determine their actions have already been documented. Many students perceived some of the scenarios to be legal and consequently this had an impact upon the responses they provided. However, this area is worth revisiting. The question that exists is whether this is always the most suitable framework to use when attempting to guide ethical conduct. The scenarios presented within the questionnaire dealt with situations that were unethical, illegal, or both. If students are only considering the legality of the issue, then this effectively promotes acting in an unethical manner as long as the student believes this to be legal. This is particularly relevant to corporate crime, as was revealed in examining the problems that exist in providing a definition for the subject; it was shown that corporate crime encompasses a vast range of actions and offences. The dividing line between legal and illegal is often not transparent. This ambiguity then creates problems; if personal ethics are ruled by compliance with the law, yet the law is not clear to the individual, how will this influence an individual's decision making? Glasbeek (2002:390) has been particularly vocal in raising this concern, pointing out:

All of us, as individuals are supposed to maximize every opportunity we get to make a buck within the law. Because we can make more by going to the outer limits of what the law permits, a premium is placed on getting as close to the boundaries of legality as possible.

¹⁶ Perceptions of business conduct also link in to the use of situational ethics and will be given further consideration in terms of how the ability to rationalize and neutralize behaviour may allow for the commission of unethical acts.

Situational Ethics

The ability of both students and business professionals to employ the use of situational ethics, to either rationalise or neutralise their behaviour has been well documented (Clinard 1983, La Beff et al. 1990, McCabe 1992). Piquero et al. (2005:166) make the distinction between rationalisation and neutralisation, in that neutralization occurs prior to an act, rationalisation occurring after the act has taken place. The responses given by students to the questionnaire for this thesis, certainly display characteristics of having used situational ethics, particularly the techniques of neutralization outlined by Sykes and Matza (1957) – whether for personal reasons or due to structural pressures. This use of situational ethics was immediately apparent from the qualitative responses, given the number of individuals who suggested that they could not answer the question because it would depend on the situation.

Denial of injury was evident in the responses given, particularly in relation to Question A, padding the expense account; “Minimal harm; equivalent to thieving paperclips and post-its from work”. The issue of harm was a common theme throughout the responses generated, with many students making ethical decisions based on the degree of harm the action was seen to cause. The idea that an action does not really harm anybody is seen to be a key factor, which contributes to the occurrence and reoccurrence of corporate crimes. Closely connected to the denial of any injury is the ability to neutralise behaviour in terms of the action being wrong, but still acceptable as there was no victim involved. The ability of students and corporate actors to make decisions which they believe will have no consequences for other individuals involved, can certainly be linked to the commission of corporate crimes and this neutralising technique also serves

to reinforce the notion that white collar and corporate crimes are not really criminal because no one gets hurt (Roderick and Jelley 1991). Comments such as, “An expense account in my view is a luxury and inherently includes superfluous expenditures – no victim” and “Part of business. Creating networks, no one is really harmed” indicate that students are able to classify their actions as acceptable because they are not seen to be harmful to others. This type of neutralization was particularly evident in response to Question D, which asked whether or not it would be acceptable for a small business to only report half the amount of cash receipts for tax purposes. Comments like “Small businesses stay alive by cutting corners. Although breaking the law should be unacceptable, this crime hurts no one and should not be considered stealing” and “Not acceptable, however not a huge societal issue. We don’t see the direct implications, so it’s not as bothersome”. The question of whether or not there was a victim was also raised in other questions, with one student for the final scenario suggesting that it “Depends on what, if any harm is being done. If none, then I would do it”. McCabe (1992) has supported the idea that the notion of a victimless crime is likely to increase the chances of an individual engaging in the crime.¹⁷

Denial of responsibility was regarded by LaBeff et al. (1990) as the most significant factor in contributing to academic dishonesty. This issue did not come across within the qualitative responses as clearly as some of the other techniques of neutralization. One reason for this may have been due to the structuring of the scenarios, with little opportunity being provided to link the behaviour to the actions of another.

¹⁷ McCabe’s (1992) work is concerned purely with academic dishonesty. However this is still seen as relevant to explain the link between student views and corporate crime, as this thesis has been conducted on the assumption that many of the pressures and decisions made within an academic setting closely reflect the same pressures and types of decision that would be encountered within the corporate setting.

However, in response to the question concerned with the safety flaw being discovered by an engineer (Question K), one respondent linked this back to being the responsibility of the company, in that “Wrong but the engineer is put in a compromising position. He did make the company aware, but his job security is at risk”. This suggests that as the engineer had made the company aware of the situation then he was no longer responsible for the outcome of events. However, other students disagreed with this, suggesting that the behaviour was unacceptable and that the engineer still had a duty to act responsibly, in that “[they] Should raise concern to directors, then consider external options”.

The ability of students to deny responsibility within a given scenario was only seen in relation to one further question, that being the scenario which asked whether it was acceptable for a company president to hire a key employee of a competitor in an effort to learn the other company’s secrets. Many students suggested that this was the nature of a capitalist system, and while there was some responsibility to act ethically in this situation, it did not lie with the company president hiring the employee of the competitor, as “[the] Employee should have ethics, company can’t be blamed”. If individuals were always ready to accept responsibility for their actions, then this would no doubt lead to a reduction in the occurrence of corporate crimes. Pickett and Pickett (2002:59) have noted that employee driven white collar crime would not exist if individuals were ethical all the time. While this would seem to be an unrealistic target, greater personal responsibility would surely lead to a reduction in white-collar offences, particularly given Braithwaite’s (1984) observation that without personal responsibility, there can be no personal liability.

A further technique of neutralization as outlined by Sykes and Matza (1957) that is also present within the qualitative responses is condemnation of the condemners. Individuals are able to justify their actions by suggesting that others are actually at fault for creating a situation that would allow unethical behaviour to occur. This response can be seen most clearly in relation to the marketing of a product with a changed colour as new and improved. Several respondents indicated this behaviour to be acceptable due to the fact that consumers have the choice of whether or not they purchase a product, therefore a company should not be blamed for exploiting an individual's right of choice. Condemnation of the condemners also existed in response to Question D, "Yes small businesses are over taxed" and "Government takes too much tax anyway", in which behaviour was justified on the grounds that the government is in fact creating a situation in which deviance may be the only solution.

The final technique of neutralization that Sykes and Matza (1957) described was the appeal to higher loyalties. Again, this technique of neutralization was most commonly employed in response to situations involving the actions of a small business, in which it was acknowledged that the behaviour while unethical was acceptable given the circumstances. A distinction was often made between what would be acceptable for a small business, compared to what could be regarded as acceptable for a large multinational corporation. Question D, again provided the basis for many of these comments, "If it meant the difference between a small business going out of business and staying in business then perhaps it's okay – if there's a purpose behind it then perhaps it's okay, but if it's fuelled by selfishness then no".

In looking at Sykes and Matza's (1957) techniques of neutralization, it is clear that they can be applied to the responses given to the questionnaires used for this thesis. The results therefore indicate the applicability that techniques of neutralization may have in providing a theoretical framework for investigations into corporate crime. Piquero et al. (2005:182) support this viewpoint indicating that the work of Sykes and Matza (1957) is applicable to other types of crime, particularly corporate crime, perhaps more so than its original intention of investigating juvenile deviant behaviour.

Everybody does it ...

While not a technique of neutralization, the attitude that everyone is taking part in the behaviour, therefore it is acceptable to do so is a key method of rationalising individual behaviour. This rationalisation is tied in closely with the myth of the amoral business (De George 2006) and can also be linked to the ability of organisational norms and practices to override personal ethical beliefs. Ermann and Lundman (1996:21) suggest that unethical practices can become part of the fabric of institutional life, with the behaviour becoming normalised. If the behaviour continues to be seen as the norm, there is little reason to believe that there will be a change in behaviour. Mathews (1988:50) has pointed out that the following questions still exist toward corporate crime, "how illegal is this behaviour really?" this is often then followed by the verbal rationalizations, "everybody does it" or "if we don't do it, somebody else will". Over 15 years later, the same types of rationalization can be seen in the results from this thesis, with students remarking "I'd like to say this behaviour is 'never acceptable'. However, it's so common these days, lots of my friends [and] relatives do this in order to reduce their own expenses", "Probably occurs far too often. In the situation I can't say I would not do it

either”, “Many countries operate this way of doing business” and “Ethically accepted because it is so common and programs are overpriced”.

The idea that all businesses are unethical, or that ethics do not really apply within the business setting will clearly have implications for future conduct. Manley et al. (2001:22) have suggested that the perception of widespread unethical behaviour may result in individuals consciously engaging in unethical practices, so that they are able to compete at the same level. This argument has been supported, particularly by those authors who have focused more upon academic dishonesty (Johnson & Martin 2005, LaBeff et al. 1990, McCabe 1992). However, the question then emerges as to whether we can assume that the responses given to hypothetical situations on questionnaires hold any relevance to actions within the real world.

Translation between hypothetical and reality

When considering whether or not the attitudes presented by the students will reflect the way in which they would deal with the situation in reality, two general positions have been adopted. One viewpoint is that while not all students would act in the manner in which they indicated on the questionnaire, some of the students will do and therefore the results remain important (DeConinck & Goode 1989:670, Lawson 2004:189, Nonis & Swift 2001:71). Other arguments adopt a more cautious outlook, pointing out that there will be a clear difference between responses within a hypothetical scenario and responses within the real world (Matsui & Tsuzuki 2003:1139, Parsa & Lankford 1999:1053). The viewpoint of Braithwaite (1984:3) may perhaps be the most accurate, suggesting, “The unquestionable artificiality of laboratory role playing

experiments may nevertheless share some of the very artificiality which is the stuff from which immoral corporate decisions are made.”

It would seem appropriate to suggest that not all of the students who responded suggesting that they would engage in unethical or illegal behaviours would do so, if they were faced with this situation in the future. However, given the results, with many students indicating that their actions would depend on the situation, it would seem equally likely that some students may well act in an unethical or illegal manner within the corporate setting in the future.

These findings are a cause for concern, particularly as these are the same findings that have emerged from other studies (Lawson 2004, Punch 1996, Roderick & Jelley 1991). This thesis is not suggesting that decisions made in hypothetical situations completely reflect reality. However, the combination of students applying situational factors, combined with the evidence of the ability to rationalise and neutralise behaviour, would imply that the ethical attitudes of the next generation of business executives are perhaps not as high as we would wish them to be, particularly if we are expecting a reduction in illegal and unethical business practices.

CHAPTER SIX

Conclusions

This thesis originally set out to address the following questions: 1. Do students regard certain corporate crimes as ethically acceptable given hypothetical situations and do the responses differ depending on the group of students? 2. What are the reasons or justifications for these responses? 3. What are the potential implications of any findings? Furthermore, did the students show a willingness to engage in unethical behaviour when presented with the scenario in Question O. The following chapter presents a discussion of the findings to these questions, concluding with suggestions for future research that could be undertaken in the field of corporate crime and student ethics.

Do students regard certain corporate crimes as acceptable?

This thesis was designed to address a gap in the literature, asking specifically whether or not students would consider actions that could be defined as corporate crimes to be acceptable business practices and the rationale for their responses. Previous research had drawn the link between academic dishonesty and unethical practices within the workplace (Nonis & Swift 2001, Sims 1993) or had looked at student attitudes in relation to ethical dilemmas within the workplace (Fritzsche & Becker 1982, Malinowski & Berger 1996). However, few studies (Duizend & McCann 1998) had then linked these findings back to students acceptance of actions that could be classified as corporate crimes.

The results from this thesis are discouraging in that, in relation to certain corporate crimes, some students do tend to regard them as acceptable. Situations which were perceived as being unethical but not illegal tended to receive higher scores of acceptability than those scenarios which were clearly illegal. Between scenarios that students recognised as illegal, a distinction was often made between those that were seen as harmful and those that were not, with the scenarios perceived as being harmful having lower overall scores of acceptability.

Interestingly two of the three scenarios, bid rigging (Question G) and copyright violation (Question N), which received the highest mean scores indicating greater perception of acceptability, were both actions that are illegal, yet students did not consider these behaviours to be harmful. While the responses to Question G may be explained in part by a lack of knowledge as to the legality of the situation, the same can not be said to be true of Question N. Rather, the responses to Question N suggested that decisions were made consciously as this action was deemed more socially acceptable than the other scenarios presented in the questionnaire.

The results supported many previous findings indicating female respondents to have higher ethical standards than males. Surprisingly the study showed business students to be more ethical in their perceptions and show a lower propensity to engage in corporate crimes than students registered within criminology classes. Whether this is due to the ethical perceptions of the students themselves, the differing response rates between classes or the differing knowledge in relation to the scenarios are all valid questions. However, these are questions that can not be answered within this thesis, and as such are areas that future research could target for investigation.

Did students show an acceptance toward unethical behaviour?

Overall many students recognised that the situations that they were presented with were unethical and illegal. Consequently, many students rated these situations as unacceptable. However, this was not true of all of the students. The results from this thesis served to support previous research that has suggested that the ethical attitudes of current students are less than desirable if they represent the ethical attitudes of our future business leaders. This is an area that needs to be addressed. As Leo (2002:14) has pointed out, if students are leaving college convinced ethical standards are a matter of individual choice, then they are less likely to be reliable ethically in their future careers.

What are the reasons for these attitudes?

The use of situational ethics and techniques of rationalisation and neutralisation appear relevant as a means to explaining the attitudes and responses from students within this thesis. The work of Piquero et al. (2005) supports this finding, suggesting that individuals may well employ techniques of neutralization within a corporate environment. The question then emerges as to whether these attitudes are the result of individual ethical decisions or whether they are a mixture of individual attitudes made in response to the organisational culture and structural pressures that an individual is making these decisions.

This thesis can not fully answer these questions. It is debatable whether individuals answering questions based upon hypothetical scenarios are truly able to appreciate the pressures of the corporate environment. However, as both the university setting and corporate setting are often concerned with similar goals, students may very well have some idea as to the pressures of the demand for numeric success. This

supposition is further confirmed with responses such as “It’s his duty to inform, but he should look after his own neck” at least showing some awareness of external pressures that an individual may face. Ultimately it is difficult to separate the individual’s decision making from the context in which the decisions are being made, and therefore some consideration must at least be placed on the ability of organisational norms and structural pressures to influence an individuals ethical conduct.

What are the implications of the findings from this thesis?

“The current revival of interest in business ethics coincides with a renewed focus on corporate social responsibility.” (Brenner & Molander 1977:68) Writing nearly 30 years ago, Brenner and Molander referred to the concept of corporate social responsibility. This is a concept that is still being discussed (Fisher & Lovell 2006, Hawkins 2006), but has yet to be fully implemented. Given the current emphasis that has been placed upon the Enron scandal and the subsequent cases to emerge in the wake of this, it is not surprising that business ethics have again come under the spotlight. However, this renewed focus has tended to occur in response to each corporate scandal that comes to public attention, and as such, this may be considered only a knee jerk reaction. The concluding question asked in the majority of similar studies looking at student ethics, academic dishonesty, workplace dishonesty and corporate crime is whether ethics education is a viable option in preventing future unethical conduct.

Given the attitudes of some students who know what they are doing is both unethical and illegal, yet are still prepared to engage in this behaviour, it would seem questionable that ethics education would have any impact upon this type of individual. However, the benefits of at least making students aware that the actions they are

considering engaging in are illegal would seem to be important. A clear example of this was displayed in relation to Question G, in which business students' ratings displayed a higher understanding of the issue of bid rigging and consequently deemed it less acceptable than criminology students did. Ethics education may not be the answer to preventing corporate criminal activity, but given that the issue of business being unethical is a reoccurring theme, the potential that it has for change is at least worth exploring. Olivette (1995:433) has argued that if ethics education is to have any impact then students cannot be lectured on what is right and wrong, moral and immoral. Rather, students should be challenged with situations that require moral decisions to be made and which question their values and attitudes before they enter the workforce. Stewart and Felicetti (1996) have developed this idea suggesting that incorporating business ethics into several university courses may be more beneficial than having a separate business ethics course. However, while they note the potential that ethics education may have in creating higher ethical attitudes in the short term, the long term ability of this process to encourage ethical decision making, especially when the individual has become immersed within the corporate environment is still questionable. The work of Couger (1989) would support Stewart and Felicetti's (1996) conclusions. Through looking at ethical attitudes of IS (information systems) majors, Couger (1989) suggested that a personalisation of ethics would lead to an increased ability of the student to appear ethical. However, the real test of whether a student has incorporated this education comes when the student is on the job, something that is difficult for the academic to measure (Couger 1989:215).

Directions for future research

Overall, it is clear that this thesis has raised as many questions as it has answered. It is important to continue research within the area of corporate crime and student ethics. Investigating a greater range of student disciplines may help to contribute to a greater understanding of whether or not there is indeed a relationship between ethical attitudes and degree major. Furthermore, as other studies have acknowledged, longitudinal studies would be beneficial in relation to studies investigating ethics to determine whether or not attitudes change over time (Hornsby et al. 1994, Malinowski & Berger 1996). Issues of age and grade point average upon ethical attitudes can also be investigated within future studies, as several studies have shown senior students to be more ethical than freshmen, an area of research that was not given consideration within this particular study. Given the suggestion that ethics courses may be beneficial, at least in the short terms, it follows that future investigations should also consider the impact, if any, that an ethics courses have upon ethical decision making.

APPENDICES

Appendix A

Criminology Research Questionnaire

This Questionnaire is part of a research project, which is being undertaken for the completion of an M.A. degree in criminology, investigating corporate crime and ethical attitudes. Information on the results generated will be made available through contacting the researcher at mfenwick@sfu.ca or a copy of the thesis will be available in the library upon completion.

If you have any further comments or concerns please contact the senior supervisor for the researcher, Joan Brockman, School of Criminology at brockman@sfu.ca or alternatively the Director of the School of Criminology, Dr Rob Gordon at rgordon@sfu.ca

Please detach this sheet to keep for your information

Criminology Research Questionnaire

This survey is anonymous, so please do not write your name or student number anywhere on the questionnaire. To participate, please tick the box to confirm your informed participation.

I agree to participate in this questionnaire []

If you do not wish to participate please return the questionnaire unanswered to the researcher.

Background information – Please fill in the requested information to provide the researcher with some basic demographic information.

Gender: Male [] Female []

Year of Birth: 19_____

Year of study at university: 1 [] 2 [] 3 [] 4 [] 5 [] Graduate []

University degree major (if Undecided please mark “Undecided”) _____

Please answer all questions in the space provided with your honest opinion. There are no right or wrong answers. Using the scale of 1 through 7 please rate the responses with 1 being never acceptable and 7 being always acceptable.

Space has been provided below each scenario for you to include comments to explain your responses.

Questions

- A. An executive earning \$100,000 a year padded an expense account by about \$2,000 a year.

Never Acceptable 1 2 3 4 5 6 7 Always Acceptable

B. In order to increase profits a general manager used a production process which exceeded legal limits for environmental pollution.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

C. Because of pressure from the brokerage firm, a stock broker recommended a type of bond which the stock broker did not consider to be a good investment.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

D. A small business received a quarter of its gross revenue in the form of cash. The owner reported only half of this amount of cash receipts for income tax purposes.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

E. A company paid a \$350,000 "consulting" fee to an official of a foreign country. In return, the official promised assistance in obtaining a contract which should produce \$10 million in profit for the contracting company.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

F. A company president found that a competitor had made an important scientific discovery which would sharply reduce the profits of the president's company. The company president then hired a key employee of the competitor in an attempt to learn the details of the discovery.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

G. Three highway building contractors disliked the disorganized and cut-throat bidding competition. They, therefore, reached an agreement which would provide a reasonable profit.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

H. A company president recognized that sending expensive Christmas gifts to purchasing agents might compromise their position. However this policy was continued as it was common practice and changing it may result in the loss of business.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

I. A corporate director learned that the company intended to announce a stock split and increase its dividend. On the basis of this information, the director bought additional shares and sold them for a profit following the announcement.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

J. A corporate executive promoted a loyal friend and competent manager to the position of divisional vice president in preference of a better qualified manager with whom the corporate executive had no previous relationship.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

K. An engineer discovered what was perceived to be a product design flaw which constituted a safety hazard. The company declined to correct the flaw. The engineer decided to keep quiet, rather than raising the complaint to an outside authority.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

L. A chief financial officer for a company selected a legal method of reporting which concealed some embarrassing financial facts that would otherwise have become public knowledge.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

M. As part of a marketing strategy for a product, the producer changed its colour and marketed it as "new and improved," even though its other characteristics were unchanged.

Never Acceptable
1 2 3 4 5 6 Always Acceptable
7

Appendix B

Summary table presenting the mean responses of respondents in relation to each of the items on the questionnaire.

Question	Overall Mean	Female Mean	Male Mean	Business Class Mean	Criminology Class Mean
A	3.03	2.93	3.19	3.29*	2.85*
B	1.58	1.46*	1.77*	1.55	1.59
C	2.21	2.11	2.37	2.04	2.31
D	2.72	2.57*	2.97*	2.39*	2.94*
E	3.32	3.16	3.58	3.31	3.32
F	3.80	3.58*	4.17*	3.34*	4.10*
G	4.31	4.48	4.03	3.51*	4.83*
H	4.13	4.02	4.32	3.88*	4.30*
I	2.45	2.49	2.37	2.10*	2.67*
J	3.24	3.02*	3.62*	2.92*	3.44*
K	1.76	1.57	2.09	1.76	1.77
L	3.76	3.58*	4.05*	3.25*	4.08*
M	3.49	3.33	3.75	3.17*	3.68*
N	4.08	4.11	4.02	3.64*	4.35*
O	2.83	2.54*	3.32*	2.35*	3.13*

* indicates statistically significant to a .05 level or lower

Appendix C

Summary table presenting the combined results of percentages within individual variables generated from cross tabulations.

Question	Variable	Number (N)	Unacceptable (1-2)	Undecided (3-5)	Acceptable (6-7)
A	Female	184	47.3%	44%	8.7%
	Male	111	44.1%	45%	10.8%
	Business*	118	39.8%	45.8%	14.4%
	Criminology*	177	50.3%	43.5%	6.2%
B	Female	192	90.6%	8.9%	0.5%
	Male	115	82.6%	15.7%	1.7%
	Business	122	87.7%	11.5%	0.8%
	Criminology	185	87.6%	11.4%	1.1%
C	Female	192	69.3%	28.1%	2.6%
	Male	115	61.7%	34.8%	3.5%
	Business	122	68%	31.1%	0.8%
	Criminology	185	65.4%	30.3%	4.3%
D	Female*	191	58.1%	36.6%	5.2%
	Male*	115	47.8%	40%	12.2%
	Business*	122	63.1%	29.5%	7.4%
	Criminology*	184	48.4%	43.5%	8.2%
E	Female	184	40.8%	48.9%	10.3%
	Male	114	38.6%	41.2%	20.2%
	Business	119	43.7%	39.5%	16.8%
	Criminology	179	37.4%	50.3%	12.3%
F	Female*	189	35.4%	45%	19.6%
	Male*	114	22.8%	47.4%	29.8%
	Business*	120	40%	44.2%	15.8%
	Criminology*	183	24.6%	47%	28.4%
G	Female*	187	25.7%	34.8%	39.6%
	Male*	114	23.7%	52.6%	23.7%
	Business**	120	40.8%	38.3%	20.8%
	Criminology**	181	14.4%	43.6%	42%

Question	Variable	Number (N)	Unacceptable (1-2)	Undecided (3-5)	Acceptable (6-7)
H	Female*	188	24.5%	52.1%	23.4%
	Male*	114	14%	70.2%	15.8%
	Business*	119	24.4%	63.9%	11.8%
	Criminology*	183	18%	55.7%	26.2%
I	Female	188	65.4%	25.5%	9%
	Male	113	61.9%	31.9%	6.2%
	Business	118	71.2%	24.6%	4.2%
	Criminology	183	59.6%	30.1%	10.4%
J	Female*	188	45.7%	44.1%	10.1%
	Male*	113	30.1%	54.9%	15%
	Business*	116	47.4%	44.8%	7.8%
	Criminology*	185	35.1%	50.3%	14.6%
K	Female*	188	87.2%	10.1%	2.7%
	Male*	112	72.3%	21.4%	6.3%
	Business	116	81%	16.4%	2.6%
	Criminology	184	82.1%	13%	4.9%
L	Female	187	35.3%	46%	18.7%
	Male	111	26.1%	45.9%	27.9%
	Business*	115	44.3%	40.9%	14.8%
	Criminology*	183	24%	49.2%	26.8%
M	Female	187	41.2%	42.2%	16.6%
	Male	111	33.3%	39.6%	27%
	Business*	115	42.6%	44.3%	13%
	Criminology*	183	35.5%	39.3%	25.1%
N	Female	187	28.9%	41.7%	29.4%
	Male	111	24.3%	45%	30.6%
	Business*	114	38.6%	33.3%	28.1%
	Criminology*	184	20.1%	48.9%	31%
O	Female*	185	62.7%	27%	10.3%
	Male*	111	51.4%	25.2%	23.4%
	Business*	114	66.7%	25.4%	7.9%
	Criminology*	182	53.3%	26.9%	15.2%

* indicates statistically significant to a .05 level or lower

** indicates statistically significant to a .01 level or lower

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