Measuring Ethical Perceptions and Intentions Among Undergraduate Students in Barbados

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ABSTRACT

Concern has been raised on the ethical behaviour of business persons in the face of problems with Enron and the current global economic crisis. It is believed that unethical behaviour may stem from the lack of proper ethics instruction being taught in schools and universities. This paper sought to measure the ethical intentions and perceptions of ethical problems among undergraduate students in Barbados. The study used a self-administered survey among students at a Caribbean university. The findings of this study showed that gender, age, academic majors and religious commitment significantly affect the ethical perceptions and intentions of students within the Caribbean.

Keywords: ethics, ethical intentions, gender, religious commitment, age, academic major, developing countries.

INTRODUCTION

Ethics has become a highly debated topic among governments, businesses and societies due in large measure to the increasing number of scandals involving business professionals. As a result, ethics constitutes a critical aspect of business today in which students must be conversant. This must also be reconciled with the increasing focus on corporate social responsibility both in the private and public sector. Ethics can be defined as an "inquiry into the nature and grounds of morality where the term morality is taken to mean moral judgments, standards and rules of conduct" (Hunt and Vitell, 1988). Singhapakdi (2004) defined ethical intentions as 'an individual’s predisposition to act in an ethical manner'.

This paper focuses on the ethical intentions of undergraduate students in Barbados and examines how gender, age, religious commitment and one’s perception of an ethical problem influence their ethical intentions. The motivation for this paper stems from calls in many quarters for the need to start ethics from an early age especially in educational institutions. An argument for this ethical grounding has been offered as a means to preventing the high level ethical problems in companies such as Enron and more recently, the problems facing Wall Street and the Global Economic Crisis.

This study seeks to address the factors which affect ethical intentions. Knowledge of these factors can be beneficial to society especially in this era of globalisation, in order to ensure that future professionals are capable of making the best ethical decisions. Globalisation has precipitated the movement of individuals working across national boundaries as intra-corporate transferees as well as other individuals providing services or otherwise on temporary bases. Such movement emphasises now more than ever before the need to address ethics.

Universities play a critical role in effecting change in society. Ethical, moral and professional standards of integrity and social responsibility cannot be divorced from the context in which they are exercised. Thus, students, as future professionals, can ill afford to neglect their civic, ethical and social responsibilities which are central to their roles as agents of social change. This cannot be over emphasised in the context of small developing countries where resources are scarce relative to larger developed countries. Students’ learning at this stage of their lives should impact on their actual behaviour in the world of work. The current global economic crisis can be said to have been effected to some degree by ethical considerations. For example, there was the Bernard Madoff’s fraud, which is alleged to have cost investors over $50 billion in losses. Thus, the ability of a society to ensure that its citizens will behave ethically depends on their knowledge, skills and empowerment through education. This study therefore seeks to assess some of the interdependent factors that influence the socialization of ethical intentions of undergraduate students.

The structure of the paper is as follows: Section One provides a selective review of the literature. Section Two explains the research method adopted. Section Three presents the results. The final section draws conclusions, puts forward implications and limitations, and suggests areas for future research.
LITERATURE REVIEW

Rest’s Four Component Model

Rest (1986) argued that ethical reasoning is a process. Rest (1986) developed the Four Component Model which comprises moral sensitivity, moral judgment, moral motivation and moral courage (moral character). Moral sensitivity can be defined as the way in which a situation is recognised and interpreted. Moral judgment on the other hand, is the determination of the course of action to match the situation. Moral motivation deals with having ethical values and a perceived outcome as a result of past moral judgment. The final component, moral courage, is the perseverance and implementation of an individual’s skills despite adversities. Rest (1986) emphasised that these four components act simultaneously and overlap. Like ethics, ethical intentions are relative not absolute and are dependent on a number of factors.

Moral philosophies

Schlenker and Forsyth (1977) viewed ethical intentions, judgments and perceptions as going ‘hand in hand’. They stated that the judgments of an individual, that is, how an individual viewed an action, determined their decision. Schlenker and Forsyth (1977) came up with two basic dimensions that lead to the ethical intentions of an individual. These dimensions are relativism and idealism. Relativism is related to how an individual’s view differs from the moral view of the majority. These types of individuals perform moral actions based on the individual themselves and on the nature of the situation which causes the action. However, idealism is related to the extent to which an individual agrees with the moral view of the majority. Forsyth (1992) stated that idealistic individuals always seek and believe that there is a way to perform an action without harming others.

Vitell and Singhapakdi (1993) and Sparks and Hunt (1998), concluded that relativism had a negative effect on honesty, integrity, ethical judgments and deontological norm. They found that idealistic marketers were more honest, possessed greater integrity, better judgment and a higher level of deontological norms due to their philosophies.

Perception of ethical problem and ethical intentions

Hunt and Vitell (1986) argued that the perception of an ethical problem was a prerequisite for ethical intentions. They stated that ‘if the individual does not perceive some ethical content in a problem situation, subsequent elements of the model do not come into play” (Hunt and Vitell 1986). They further classified the influence of the perception of an ethical problem into four categories: cultural environment, organizational environment, industry environment and personal experience. To support Hunt’s and Vitell’s theory, Jones (1991) and Singhapakdi and Vitell (1990) argued that there was a significant relationship between the perception of an ethical problem and ethical intentions. They inferred that one’s perception of an ethical problem determined the action which that individual took.

Gender

Many researchers have concluded that gender plays a critical part in one’s moral reasoning. Earlier research on this theory proved very conflicting, while more modern studies have similar conclusions about gender’s influence on ethical intentions. Fritzscbe (1988), who studied marketing managers, deduced that females were more likely to accept bribes, while males were more likely to ask for bribes. Chonko and Hunt (1985) also conducted a survey on marketing managers. They found that females possessed greater ability to perceive ethical problems than males. On the other hand, Hegarty and Sims (1978) found masculinity and femininity to be irrelevant to ethical behaviours. Singhapakdi and Vitell (1990), who studied marketing practitioners, did not observe a significant difference between the actions of males and females.

Modern research has more similarities in relation to gender and its impact on ethical actions. Peterson et al. (1991) and Ruegger and King (1992) concluded that females proved to be more ethical and concerned with ethical issues than males. Gilligan (1977) has argued that women are more ethically sensitive than men because women are deemed to be more care-oriented while men are more justice-oriented. Given the mixed findings in the literature, we investigated the first research question (RQ):
RQ 1: Are there significant differences in the perceptions of an ethical problem and the ethical intentions and gender of undergraduate students?

Age

Studies pertaining to the influence of age as a contributing factor to the ethical perceptions and intentions of an individual are conflicting. Ruegger and King (1992) perceived that older students were more ethical than younger ones. However, a later study by Barnett et al. (1994) conflicted with Ruegger and King’s study. Barnett et al (1994) concluded that age was not a deciding factor in an individual’s ethical judgments and ethical intentions. Given the mixed findings in the literature, this sought to answer the second research question.

RQ 2: Are there significant differences in the perceptions of an ethical problem and the ethical intentions and age of undergraduate students?

Academic Major

Intuitively, students, who do courses with an ethics component, should behave ethically. However, research on the impact of academic majors on students’ ethical intentions has been inconclusive. According to Beltramini et al. (1984), the academic majors of students significantly impacted on their ethical judgments and indirectly affected their decision making. Kraft (1991) found a significant relationship between a student’s academic pursuit and ethical perceptions. On the other hand, Barnett et al. (1994), and Laczniak and Inderrieden (1987) concluded that an individual’s academic major did not influence his/her judgments and intentions. Based on the above literature, we explored the third research question:

RQ 3: Are there significant differences in the perceptions of an ethical problem and the ethical intentions and academic major of undergraduate students?

Religious Commitment

Religion can be classified into two dimensions. These dimensions are religious affiliation and religious commitment (McDaniel and Burnett 1990). In terms of religious affiliation, a study by Wilkes, Burnett and Howell (1986) has shown that religious affiliation affected an individual’s behaviour. In support of the Wilkes, Burnett and Howell’s study, Kennedy and Lawton’s (1998) showed that students who did not attend evangelical schools were more likely to engage in unethical behaviour than students who attended evangelical schools. Wimalasiri (2004) found that religiosity of students significantly affected their ethical perceptions and intentions.

Religious commitment can be either extrinsic or intrinsic. Extrinsic religious commitment refers to individuals who use their religion, while intrinsic commitment refers to individuals who live their religion. Some studies have shown that intrinsically motivated individuals are more ethical than those who are extrinsically motivated (McDaniel and Burnett 1990). The fourth research question was as follows:

RQ 4: Are there significant differences in the perceptions of an ethical problem and the ethical intentions and the religious commitment of undergraduate students?

RESEARCH METHOD

Sample

This study was geared towards achieving a sample size of at least 150 undergraduate students at a University in the Caribbean. In selecting the sample size, random stratified sampling was used. It is important to note that this method of sampling was used due to the large number of students in the Faculty of Social Sciences, which offer business courses. As a result, 41% and 36% of the students majored in Management and Accounting respectively, and were inclined to study at least one subject which encompassed ethics and its relevance to society. These respondents consisted of 35% males and 65% females. With respect to age groups, a significant proportion of students were under 25 years. 33.3 % of the sample was in the 16-25 years category, 42.7% in the 21-25 years group, 14% in the 26-35 years category while the remaining 10% was in the over 35 years group. A large percentage of respondents were affiliated to Christianity.

Instrument and procedures

Demographics

A self administered questionnaire was given to the respondents so as to have respondent control and to gain an honest opinion. This questionnaire entitled Measuring The Ethical Intentions of Undergraduate Students
encompassed demographic variables such as gender, age, academic major and religion. The variables were measured according to how one perceived ethical problems and their ethical intentions. Ages were categorised as follows: 16-10 years, 21-25 years, 26-35 years and over 35 years. To measure one’s religious commitment, the I-Revised Scale (with 8 items) by Gorsuch and McOherson (1989) was used. Respondents were asked to rate one’s religious commitment using a 7-point Likert scale, which ranged from 1 (strongly disagree) to 7 (strongly agree). The I-revised scores were summed and divided by eight to determine the overall mean for each respondent. Respondents were also given open-ended questions with regard to their gender, academic major, and religious affiliation.

**Scenarios and their utilization**

The questionnaire also utilised 3 scenarios. These scenarios focused on the two variables, the perception of ethical problem and the ethical intention. Scenario 1 was adapted and modified from Rau and Weber (2004) and dealt with an ethical scenario which involved an auditor shredding a document to cover a wrongdoing. Scenario 2, developed by Dornoff and Tankersley (1975) presented a marketing scenario, where a salesperson exaggerated the price of an item. Scenario 3 was adapted from Ziegenfass and Singhapakdi (1994), and involved the overstatement of financial results by a financial controller. The scenario approach is consistent with other empirical studies in ethics done by Singhapakdi and Vitell (1990) and Sparks and Hunt (1998).

In constructing these scenarios, the respondents’ perceived ethical problem was measured by using a 7-point Likert scale (ranging from 1 = strongly disagree to 7 = strongly agree). A direct statement was posed as to whether an ethical problem was involved. To each scenario, the statement read ‘The situation above involves an ethical problem’. In measuring ethical intentions, respondents were asked whether they would behave in the same manner as the individuals portrayed in the scenarios, using a 7-point Likert scale (1 = strongly disagree and 7 = strongly agree). The higher the score of the ethical intention, the more likely the respondent will act unethically. In assessing perceived ethical problem, the higher the score the more likely the respondent viewed an ethical problem as being present.

**Ethical issues**

In administering this questionnaire, three ethical issues were considered. These issues were confidentiality, anonymity towards students, and honesty by students. It was imperative that students gave honest opinions in order to ensure that the study was reliable. The cover of the questionnaire read ‘Your participation in fully and honestly completing this questionnaire will be greatly appreciated and anonymity will be maintained. All information will be kept in the strictest confidence’. In addition, in order to ensure confidentiality and anonymity, the questionnaires were self administered and after completion, students left them in a box in a designated area.

**RESULTS**

**Gender, Perceived Ethical Problem and Ethical Intentions**

In order to address the first research question, independent samples t tests were conducted to examine whether there were statistically significant differences in perceptions of an ethical problem and ethical intentions between males and females across the three scenarios (See Table 1).

<table>
<thead>
<tr>
<th>Variables</th>
<th>Male N= 52</th>
<th>Female N = 98</th>
<th>T value</th>
<th>P value</th>
</tr>
</thead>
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<tr>
<td>Perceptions of Ethical Problem Scenario 1</td>
<td>6.75 (.52)</td>
<td>6.87 (.37)</td>
<td>-1.60</td>
<td>.11</td>
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<tr>
<td>Perceptions of Ethical Problem Scenario 2</td>
<td>6.08 (1.41)</td>
<td>6.10 (1.34)</td>
<td>-.107</td>
<td>.91</td>
</tr>
<tr>
<td>Perceptions of Ethical Problem Scenario 3</td>
<td>6.67 (.83)</td>
<td>6.45 (.95)</td>
<td>1.43</td>
<td>.16</td>
</tr>
<tr>
<td>Ethical Intentions for Scenario 1</td>
<td>3.77 (2.34)</td>
<td>2.61 (1.93)</td>
<td>3.25</td>
<td>.00</td>
</tr>
<tr>
<td>Ethical Intentions for Scenario 2</td>
<td>3.67 (2.14)</td>
<td>2.42 (1.64)</td>
<td>4.0</td>
<td>.00</td>
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<tr>
<td>Ethical Intentions for Scenario 3</td>
<td>1.85 (1.39)</td>
<td>1.99 (1.30)</td>
<td>-.627</td>
<td>.53</td>
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</tbody>
</table>

Notes: SD = Standard Deviation
Table 1 shows that there were significant differences between male and female students regarding their ethical intentions in scenarios 1 and 2 (all ps > .05). In both scenarios, males (M=3.77, SD=2.34 for Scenario 1, and, M = 3.67, SD=2.14 for Scenario 2) held more unethical intentions than their female counterparts (M=2.61, SD=1.93 for Scenario 1 and M = 2.42, SD=1.64). Also, these differences were significant in Scenario 1, and, in Scenario 2, the difference was also significant (M=2.09, SD=1.86 vs. M=1.68, SD=1.73). In Scenario 3, females (M=2.61, SD=1.93) held more unethical intentions than males (M=2.09, SD=1.86). Furthermore, these differences were significant in Scenario 3 (M=2.09, SD=1.86 vs. M=1.68, SD=1.73).

### Differences in perceptions of an ethical problem and ethical intentions among academic majors

To answer research question 3, one way ANOVA was used to test for the differences between academic major, perception of an ethical problem and ethical intentions. Table 3 shows the results of the Post Hoc tests used to assess the differences among students majoring in Management, Accounting, and other disciplines. With respect to the perception of an ethical problem, significant differences arose in Scenario 3 (F(2, 146) =11.45, p<.001). These significant differences indicated that students in other disciplines (M= 6.61, SD=.78) were less likely to perceive an ethical problem, than Management (M= 7.00, SD=.46) and Accounting (M=6.80, SD=.56) students.

In terms of ethical intentions, significant differences arose in Scenario 1 and Scenario 3. In Scenario 1 (F(2, 146) =7.16, p=.001), Accounting students (M=2.15, SD=1.83) were least likely to act unethically than their counterparts who studied Management (M=3.44, SD=2.20) and other disciplines (M=3.52, SD=2.06). In Scenario 3, (F(2, 146) =7.37, p=.001), students who studied Accounting (M=1.46, SD=.97) again proved to be the least likely to engage in unethical acts than Management students (M=2.06, SD=1.47) and other students (M=2.52, SD=1.35).

Beltramini et al.’s (1984) findings were consistent with the results of this study which shows that academic majors do impact the perception of an ethical problem and ethical intentions of individuals. On the other hand, studies such as Barnett et al. (1994) and Laczniak and Inderrieden (1987) concluded that an individual’s academic major did not influence their judgments, thus contradicting the findings of this present study.

### Table 2: One way ANOVA test of Age, Perceived Ethical Problem and Ethical Intentions

<table>
<thead>
<tr>
<th>Age groups</th>
<th>16-20 Years</th>
<th>21-25 Years</th>
<th>26-35 Years</th>
<th>Over 35 Years</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>N = 50</td>
<td>N = 64</td>
<td>N = 21</td>
<td>N = 15</td>
</tr>
<tr>
<td>Mean (SD)</td>
<td>Mean (SD)</td>
<td>Mean (SD)</td>
<td>Mean (SD)</td>
<td>F  P</td>
</tr>
<tr>
<td>Perceptions of Ethical Problem Scenario 1</td>
<td>6.92 (.34)</td>
<td>6.77 (.50)</td>
<td>6.00 (1.65)</td>
<td>6.71 (.46) 6.33 (.82) 5.07 .00</td>
</tr>
<tr>
<td>Perceptions of Ethical Problem Scenario 2</td>
<td>6.00 (1.65)</td>
<td>5.91 (1.35)</td>
<td>6.71 (.46) 6.33 (.82) 2.15 .10</td>
<td></td>
</tr>
<tr>
<td>Perceptions of Ethical Problem Scenario 3</td>
<td>6.38 (1.19)</td>
<td>6.61 (.77) 6.52 (.81) 6.67 (.49) .71 .55</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ethical Intentions for Scenario 1</td>
<td>3.26 (2.24)</td>
<td>2.58 (1.94) 3.95 (2.56) 2.73 (1.53) 2.61 .05</td>
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<td></td>
</tr>
<tr>
<td>Ethical Intentions for Scenario 2</td>
<td>2.92 (2.09)</td>
<td>3.16 (1.86) 2.48 (1.91) 1.87 (1.19) 2.10 .09</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Ethical Intentions for Scenario 3</td>
<td>1.98 (1.25)</td>
<td>1.73 (1.13) 2.48 (2.02) 1.93 (1.10) 1.68 .17</td>
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<td></td>
</tr>
</tbody>
</table>

### Differences in perceptions of an ethical problem and ethical intentions among academic majors

To answer research question 3, one way ANOVA was used to test for the differences between academic major, perception of an ethical problem and ethical intentions. Table 3 shows the results of the Post Hoc tests used to assess the differences among students majoring in Management, Accounting, and other studies. With respect to the perception of an ethical problem, significant differences arose in Scenario 3 (F(2, 146) =11.45, p<.001). These significant differences indicated that students in other disciplines (M=5.91, SD=1.31) were less likely to perceive an ethical problem, than Management (M= 7.00, SD=.46) and Accounting (M=6.80, SD=.56) students.

In terms of ethical intentions, significant differences arose in Scenario 1 and Scenario 3. In Scenario 1 (F(2, 146) =7.16, p=.001), Accounting students (M=2.15, SD=1.83) were least likely to act unethically than their counterparts who studied Management (M=3.44, SD=2.20) and other disciplines (M=3.52, SD=2.06). In Scenario 3, (F(2, 146) =7.37, p=.001), students who studied Accounting (M=1.46, SD=.97) again proved to be the least likely to engage in unethical acts than Management students (M=2.06, SD=1.47) and other students (M=2.52, SD=1.35).
Table 3: One way ANOVA test of differences among academic majors, perceived ethical problem and ethical intentions

<table>
<thead>
<tr>
<th></th>
<th>Management N = 62</th>
<th>Accounting N = 54</th>
<th>Other N = 34</th>
<th>F</th>
<th>P</th>
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</thead>
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<tr>
<td>Perceptions of Ethical Problem Scenario 1</td>
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<td>Mean (SD)</td>
<td>Mean (SD)</td>
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<td></td>
</tr>
<tr>
<td></td>
<td>6.76 (.53)</td>
<td>6.91 (.29)</td>
<td>6.82 (.39)</td>
<td>1.76</td>
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<td>Perceptions of Ethical Problem Scenario 2</td>
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<td>Mean (SD)</td>
<td>Mean (SD)</td>
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<tr>
<td></td>
<td>5.92 (1.6)</td>
<td>6.20 (1.17)</td>
<td>6.33 (1.02)</td>
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<td>Mean (SD)</td>
<td>Mean (SD)</td>
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<tr>
<td></td>
<td>6.61 (.78)</td>
<td>6.80 (.56)</td>
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<td></td>
<td>3.44 (2.20)</td>
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<td>1.46 (.97)</td>
<td>2.52 (1.35)</td>
<td>7.37</td>
<td>.00</td>
</tr>
</tbody>
</table>

Religious Commitment, Perception of an Ethical Problem and Ethical Intentions

In assessing the relationship between religious commitment, perception of an ethical problem and ethical intentions (RQ 4), Pearson Bivariate Correlation was used (See Table 4). Table 4 revealed a significant correlation between the religious commitment and the perception of an ethical problem in Scenario 2. This correlation indicated that those who were more committed to their religion (R=.17, N = 150, P=<.05) were more inclined to view Scenario 2 as an ethical problem.

In relation to the respondents’ ethical intentions, significant correlations were shown in Scenario 2 (R=.27, N=150, p<.001) and Scenario 3 (R=.18, N=150, p< .05). Thus, in both Scenarios 2 and 3, those who were more religiously committed were more likely to act ethically. Overall, our findings supported past research by Kennedy and Lawton (1998) and McDaniel and Burnett (1990).

CONCLUSION

This study found significant influences on ethical perceptions and intentions by factors such as gender, religious commitment, and academic majors. Males were found to be more unethical in their ethical intentions than females. However, there were no significant gender differences found for perceptions of an ethical problem. It was also found that highly religiously committed students were more inclined to perceive an ethical problem and held higher ethical intentions. It was also found that with respect to the scenarios, Accounting and Management students were more able to perceive an ethical problem and proved more ethical in their intentions than students in other disciplines. Age played a significant role in the ethical perceptions and intentions of students only on one scenario.

Implications of findings

These findings are important to educators, governments, businesses and society. These results show that more ethics courses need to be integrated into the education curricula. This is evident by the responses in the sample on issues that had a clear cut ethical dilemma. Our study showed that future accounting professionals seem to be less likely to be unethical than their peers. It is possible that their level of awareness through the Enron debacle may have influenced their ethical reasoning. This may also be related to discipline specific exposure to professional standards.
and codes of conduct. However, the other academic disciplines, especially management students, showed a different perspective which is foreboding. An important finding was the inconsistent shift in ethical perceptions and intentions across scenarios that were already ethically sensitive. Future management professionals will be the drivers of the ethical climate or culture in the organization and the broader society. Educators need to focus more on integrating ethics into courses as unethical managers in organizations would create an untenable situation.

Furthermore these results can be also beneficial, in that educators and businesses can implement programs that will help individuals to become more knowledgeable of ethics and how it pertains to professional and non-professional situations. This would better equip individuals entering the workforce to make the best ethical decisions when faced with ethical dilemmas. It also follows that governments and businesses would be better guided when crafting applicable policies and deploying employees.

Limitations and future research

There were some limitations that impacted this study. The use of stratified random sampling did not allow for an accurate perspective of students with other academic majors. In addition, a relatively small sample size was used which may again impact on the accuracy of students’ views within the Caribbean. The possibility that social desirability bias exists, given self-report responses. Another limitation was that the students were selected from only one University within the Caribbean. The sample was chosen from a faculty that offers business courses. Future research on the issue of ethical intentions and the perception of an ethical problem should use a larger, more representative sample and perhaps seek to examine the intentions of students from other disciplines specifically law, in greater detail. Additionally, factors other than religious commitment, age, gender and academic majors can be examined. Given the minimum variability in the age ranges of the sample, future research can seek to explore older individuals’ ethical decision making. This study used a self-administered survey which may not have allowed for a deeper analysis of the phenomenon under study. Thus, future research could utilise a qualitative approach via focus groups or interviews to fully understand the ethical intentions of students.

APPENDIX A - SCENARIOS

Scenario 1: Chris

Chris works for an auditing firm and conducted an annual audit of a machinery manufacturer that was about to go public. During the audit, Chris discovered that the firm had received a large loan from the local savings and loan association. It was illegal for a savings and loan association to make a loan to a manufacturing firm they were restricted by law to mortgages based on residential real estate. Chris took the working papers and a copy of the ledger showing the loan to the boss, the partner in charge of the auditing office. The boss listened to Chris, and then told Chris, “I will take care of this privately. We simply cannot afford to lose a client of this status. You put the papers you have through the shredder.” If Chris were to shred the paper, this would be a direct violation of the principle ‘integrity” of the AICPA’s Code of Professional Conduct and Bylaws.

Action: Chris shreds the papers.


Scenario 2: Overeager Salesperson

A young man, recently hired as a salesman for a local retail store, has been working very hard to favourably impress his boss with his selling ability. At times, this young man, anxious for an order, has been a little overeager. To get the order, he exaggerates the value of the item or withholds relevant information concerning the product he is trying to sell. No fraud or deceit is intended by his actions; he is simply overeager.

Action: The owner of the retail store is aware of this salesman’s actions but has done nothing to stop such practice.


Scenario 3: “Overstatement”

As a result of completing a financial audit of a company, an auditor determines that the company substantially overstated its operating results. The adjustment required to restate the company’s operating result properly will cause the company manager’s bonus to be substantially reduced. The auditor learns that the financial controller was told to overstate the operating results by the company’s manager.

Action: The auditor does not report the cause of the overstatement.


APPENDIX B - 1-REVISED SCALE

1. I enjoy reading about my religion.
2. It doesn’t matter what I believe so long as I am good.
3. It is important to me to spend time in private thought and prayer.
4. I have often had a strong sense of God’s presence.
5. I try hard to live all my life according to my religious beliefs.
6. Although I am religious, I don’t let it affect my daily life.
7. My whole approach to life is based on my religion.
8. Although I believe in my religion, many other things are more important in life

REFERENCES


