THE ETHICAL BEHAVIOUR OF NIGERIAN BUSINESS STUDENTS (A STUDY OF UNDERGRADUATE STUDENTS' IN BUSINESS SCHOOLS)

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Abstract

The objective of this study is to determine the ethical behavior of business students'. Students' perceptions of questionable academic situation were indicator of their ethical behavior. 426 business students were surveyed from four higher institutions in south-eastern Nigeria and their perceptions were statistically analyzed using t-test and ANOVA. The result indicated that: a Nigerian business student is a middling ethical person; female students' are more ethical than male students'; first year students have higher ethical standards than other classes including the graduating class and; there is no significant difference in the ethical behavior of both university and polytechnic students.

Keywords: ethical behavior, ethics, academic cheating, business students, ethics education.

1. INTRODUCTION

Business is the life wire of every community. Wherever people gather, there must be business activities to keep the environment alive and healthy. These business activities are often managed by the owners or entrusted in the hands of other individuals to help in the management. The managers are expected to give true and fair account of their stewardship periodically to the people who appointed them to be in-charge of the activities. In the most recent times, these stewards (business managers) have shifted from their traditional role of serving the stakeholders that appointed them and giving proper accounts to pursuing self interest of enriching themselves with public funds. They engage in different forms of fraudulent activities underground without the stakeholders knowing them thereby, misleading the decisions of these stakeholders. These fraudulent activities include diversion of business fund to personal accounts, inflating the cost of purchases, payment of ghost workers, covering fraudulent activities through audit process and other acts of mismanagement of the funds.

These corruptions have led to the collapse of not only small business entities but also the so called world giants' business entities. The collapse of Enron Corporation, WorldCom, Arthur Anderson, Global Crossing and others were as a result of illegal and unethical behavior by the manager. The Nigerian business environment is not left out; on the headlines of news are allegations for illegal and unethical behavior of past public officers. Most of the past financial institutions managers and past public office holders end up in court for alleged financial scandal or other illegal behavior during their tenure in office. There have been cases of reported unethical behavior in Nigeria by companies like Cadbury Nigeria PLC, African Petroleum PLC and Lever Brothers PLC [1]. The collapse of many banks and other financial institutions has been linked with various ethical violations [1].

These prevalent corruptions among the business managers have led to lack of trust on them by the public they serve. The public faith and confidence in business managers have dropped. These widespread nature of the recently publicized scandals suggests that there has been a deterioration of ethical standards in the corporate workplace and raises the question of whether regulatory or legislative actions alone are sufficient to ensure that the next generation of workers demonstrate ethical decision making [2]. This presumes that there is need for good ethical behavior awareness. Ethical judgments and choices have become the issue for business continued existence. Stakeholders now call for greater transparency in accounting procedures in business entities and strategic management of ethics and ethical programs in business environment. There is a renewed interest in the question of ethics in the business environment and in the accounting profession in particular. Evan and Marcal [3] hold that one of the possible contributor to the current ethical crisis is the role of business schools; that if students are not exposed to ethically challenging situations in school, they will be unprepared for the future and more likely to fail in providing needed ethical leadership when they enter business. The ethics of undergraduates who are tomorrow's business leaders is of great importance and is believed to depend to a great extent on ethics education in school.

Therefore the main objective of this study is to determine the ethical behavior of Nigerian business students' using students' perception of cheating in an academic situation as an indicator of ethical behavior. This study will specifically look at the differences in behavior; between female students and male students; among business students' in general; between first year students and final year students; and between university students and polytechnic students.

2. REVIEW OF RELATED LITERATURE

The word ethics is the principle of morality, including both the science of the good and the nature of the right. It involves doing the right thing in the right manner. It is a system of moral principles or rules of behaviors. Ethics is the discipline dealing with what is good and bad and right and wrong or with moral duty and obligation. In the words of Hurn [4], ethics is considered as the study of ''human duty in its wider sense'', underlining the common thread of the recognition of obligation and acceptance of responsibility for how one's actions would impact on other people. When ethics are applied to a profession, it becomes the standard rule that governs or influences the behavior of members of the profession [5]. When applied in an organization, it refers to the application and strict adherence to the use of laid down rules or principles of behavior [6]. Ethics is about making choices that may not always feel good or seem like they benefit a person but, are the "right" choices to make. They are choices that are examples of "model citizens" and examples of the golden rules: don't hurt, don't steal, don't lie or one of the most famous, do unto others as you would want them to do to you. These are not catchy phrases, they are words of wisdom that any productive and responsible member of the society should strive to live by [7].

Part of understanding ethics is realizing that we are all capable of the best and worst ethics at any time. Therefore, step zero in one's ethics education begins with recognizing the inherently high ethical error rate in us all, appreciating the negative effect these errors can have on people, organizations, and ourselves, and making the prevention of these errors a priority in our personal and professional lives. Once this step is fully grasped, then the tools of ethical reasoning will come easily and benefit their users greatly. Ethics is a process of rational thinking aimed at establishing what value positions to hold and when to change them and requires the continuous realignment of value positions in accordance with ethical principles. In real ethics, we must be ready to adjust our thinking, positions and behavior to be ethical and to remain ethical over time. Hence, ethics demands a willingness to change [8].

Ethical values provide the foundation on which a civilized society exists, and without that foundation, civilization collapses. Before one's behavior can be taken to be ethical he or she must be self disciplined with integrity. The following ten universal values namely: honesty, integrity, promise-keeping, fidelity, fairness, caring, respect for others, responsible citizenship, pursuit of excellence and accountability were described as ethical values [9]. Without these values, one cannot be said to be ethical and cannot keep the ethics of his or her profession. Personal ethical values are the underpinning strength of development in every economy. Maintaining a high level of ethics and standards of practice is a "battle" for freedom. Unless we maintain high personal ethical values, the battle will never be won [9].

In this research, we used students' perception of cheating in an academic situation as an indicator of ethical behaviors of the students. This study is based in part on the study carried on by Smyth et al [2] which indicated that non-business students on the average are more ethical than business majors; that female students are more ethical than male students and that upper division students are more ethical than lower division students. Ajibolade [1] carried out a study on accounting students perception of ethical behavior and found out that beginning students have higher ethical perception scores than the final year students. This is in contrast to the finding of Smyth et al [2]. Davis and Welton [10] found that lower division students have lower ethical standards than do upper division students', they did not find any difference between upper division students and graduate students. Gill [11] found out that female business students are more ethically predisposed than their male counterparts and also observed that

males exhibit less diversity in ethical decision making while females more readily invoked different ethical dimensions for different business scenarios.
A multinational study on academic cheating as cited by Smyth et al [2], found that the magnitude of academic fraud is not constant across countries and that there is a positive correlation between the amount of academic fraud in a country and its level of real-world business corruption. The implication of this finding is that increase in cheating in institutions of higher learning will in effect lead to increase in corruption in a real business world situation.

In the world of international business, the core values (ethical values) of organizations are often considered as part of their ''corporate legacy'', part of their essential corporate culture which is developed and, where necessary, redefined by top management. The observance of these fundamental ethical values which include a strong commitment to ability, quality, simplicity, transparency and a clear responsibility to the shareholders play a large part in helping the companies maintain their position in a changing world [4]. It is therefore important that our institutions of higher learning give urgent attention to the teaching of ethics and exposure of students' to good ethical behavior and decision making. Cheating is a form of unethical behavior and students who cheat in college today may soon become professionals engaging in similar unethical behaviors in the workplace of tomorrow [12], [2].

3. DATA AND METHODOLOGY

To examine the ethical behavior of future business professionals in Nigeria, students' perception of cheating in an academic situation was used as an indicator of ethical behaviors of the students. A survey research design was adopted and students' from four institutions of higher learning (2 universities and 2 polytechnics) in Anambra and Enugu states of south-eastern Nigeria were examined. We surveyed a total of 426 business students from these institutions comprising of 256 university and 170 polytechnic students. These students were given a set of questions about different aspects of cheating that are common among students on a 5- point Likert-type scale ranging from 1 (not dishonest) to 5 (very severe dishonesty) to indicate their attitudes towards these situations, their responses explained their sense of ethics. Scale 1= not dishonest, 2= slight dishonest, 3= obvious dishonest, 4= severe dishonesty and 5= very severe dishonest. The t-test of difference and ANOVA were used to analyze the responses of the students. The reliability of the instrument determined by Cronbach's alpha coefficient showed a good internal consistency (Cronbach's alpha (α) = 0.81). In line with the objectives of this study, the following hypotheses were assumed

i. There is no significant difference between the ethical behavior of female and male business students (Ho);
There is a significant difference between the ethical behavior of female and male business students (Hi).
ii. The difference in ethical behavior among business students in general is not significant (Ho);
The difference in ethical behavior among business students in general is significant (Hi).
iii. There is no significant difference in ethical behavior between the first year and final year business students (Ho);
There is a significant difference in ethical behavior between the first year and final year business students (Hi).
iv. There is no significant difference in ethical behavior between the university business students and polytechnic business students (Ho);
There is a significant difference in ethical behavior between the university business students and polytechnic business students (Hi).

4. DATA ANALYSIS

These questions on the cheating situations of students show to a great extent the ethical attitudes of these students. Cheating as we all know is a form of unethical behavior and students who cheat in colleges today may soon become professionals engaging in similar unethical behaviors in the workplace of tomorrow [12]' [2]. Business students are the future business managers; it is very important that are tutored to be of good ethical behavior. Table1 shows that the average mean response of a Nigerian business student is 3.32. This shows that an average Nigerian business student sees cheating as an obvious dishonesty but not as a very severe dishonesty.

TABLE 1: Business Students' Responses to the Questions

		N	MIN	MAX	MEAN
1	Increasing the margins or font size to make a term paper appear longer	426	1.00	5.00	2.46
2	Telling the lecturer a false reason for missing a class or an exam	426	1.00	5.00	3.42
3	Doing less work than your share in a group project	426	1.00	5.00	3.23
4	Looking at another student's paper during an exam	426	1.00	5.00	3.45
5	Allowing another student to look at your paper during an exam	426	1.00	5.00	3.04
6	Writing an assignment for another student	426	1.00	5.00	2.82
7	Asking another student to take an exam using your name	426	1.00	5.00	4.09
8	Using unauthorized sheets during an exam	426	1.00	5.00	3.94
9	Using sources for a paper which were not included in the bibliography	426	1.00	5.00	3.10
10	Using direct quotations from other sources, without giving the proper reference	426	1.00	5.00	2.92
11	Purchasing a paper to turn in as your own	426	1.00	5.00	3.39
12	Completing another student's exam paper in the exam hall	426	1.00	5.00	3.80
13	Selling a paper to another student	425	1.00	5.00	3.33
14	Writing an exam for someone	426	1.00	5.00	4.03
15	Signing attendance for someone not in class	426	1.00	5.00	2.79
16	Unauthorized use of school properties	425	1.00	5.00	3.36
	TOTAL AVERAGE MEAN				**3.32**

These business situation surrogates for cheating situations above were adapted in part from the work of Smyth, Davis and Kroncke [2].

Table 2 shows that among all the cheating cases examined, that business students see "Asking another student to take an exam using your name" as the most unethical behavior, this question in this study surrogates the business situation "Signing someone else's name to authorize an expenditure" which is actually a very severe dishonesty. The second identified unethical situation is "Writing an exam for someone" which surrogates the business situation "Clocking in for an absent coworker" which is also a very dishonesty act. Ranking third is "Using unauthorized sheets during an exam" which surrogates the business situation "Filling out a false expense report and turning it in". All these are known dishonesty behaviors but most times not regarded as very severe in nature but, they are very severe. The other cheating situations are equally unethical and should be regarded as severe dishonesty. The cheating situation that ranked last "Increasing the margins or font size to make a term paper appear longer" which in this study represents the business situation "Taking longer than the time allowed for lunch and not reporting it" was not seen as a severe dishonesty act by the students, while some felt that it does not entail any dishonesty, others felt that it is just a slight dishonesty but some few ethical students insisted that it is severe dishonesty. Increasing the margins of a term paper to make it appear longer is purely unethical and should be seen as a very severe dishonesty, any student who involves in such an act is insincere.

Table 2: Business Surrogates for Academic Cheating Situations

		AC = Academic Cheating, BC =business Cheating	Mean	Rating
1	AC	Increasing the margins or font size to make a term paper appear longer	2.46	16th
	BC	Taking longer than the time allowed for lunch and not reporting it		
2	AC	Telling the lecturer a false reason for missing a class or an exam	3.42	6th
	BC	Telling your employer a false reason for missing work		

3	AC	Doing less work than your share in a group project	3.23	10th
	BC	Doing less work than your share on a group project at work		
4	AC	Looking at another student's paper during an exam	3.45	5th
	BC	Obtaining a competitor's customer list with the intent of stealing customers		
5	AC	Allowing another student to look at your paper during an exam	3.04	12th
	BC	Showing a friend who works for a competitor your customer list with private information about your customers		
6	AC	Writing an assignment for another student	2.82	14th
	BC	Writing a report for a coworker		
7	AC	Asking another student to take an exam using your name	4.09	1st
	BC	Signing someone else's name to authorize an expenditure		
8	AC	Using unauthorized sheets during an exam	3.94	3rd
	BC	Filling out a false expense report and turning it in		
9	AC	Using sources for a paper which were not included in the bibliography	3.10	11th
	BC	Falsifying information on a job application		
10	AC	Using direct quotations from other sources, without giving the proper reference	2.93	13th
	BC	Presenting the ideas of a coworker as your own		
11	AC	Purchasing a paper to turn in as your own	3.39	7th
	BC	Pressuring a colleague to do your work and then taking credit for it as your own		
12	AC	Completing another student's exam paper in the exam hall	3.80	4th
	BC	Letting out confidential information that is giving your employer competitive advantage over other competitors to competitors		
13	AC	Selling a paper to another student	3.34	9th
	BC	Selling confidential information about a client		
14	AC	Writing an exam for someone	4.03	2nd
	BC	Clocking in for an absent coworker		
15	AC	Signing attendance for someone not in class	2.79	15th
	BC	Covering a misconduct by a co-worker		
16	AC	Unauthorized use of school properties	3.37	8th
	BC	Unauthorized use of companies vehicles and facilities		

Table 3 shows that there is no significant difference between the mean responses of both female and male business students on their ethical attitudes towards cheating but, the female students are found to be more ethical than the male students. Out of the 16 cheating situations, the mean scores of female students were higher in 11, the same in 2 and lower in 3. Cheating situations 2 and 13 showed great disparity in probability suggesting gap between the responses of female and male students. Though there is no significant difference in the mean scores of these students, we can comfortably conclude that the female students exhibit better ethical behavior than their male counterpart.

Table 3: T-test for Differences between the Mean Responses by Gender

	Question	Sex	N	Mean	Std Dev.	t-test	Sig	t-crit	More ethical
1	Increasing the margins or font size to make a term paper appear longer	F M	267 159	2.46 2.45	1.167 1.168	0.10	0.92	1.98	F
2	Telling the lecturer a false reason for missing a class or an exam	F M	267 159	3.53 3.23	2.225 1.345	1.57	0.12	1.98	F
3	Doing less work than your share in a group project	F M	267 159	3.27 3.17	1.221 1.299	0.80	0.43	1.98	F
4	Looking at another student's paper during an exam	F M	267 159	3.46 3.43	1.374 1.338	0.24	0.81	1.98	F
5	Allowing another student to look	F	267	3.04	1.348	-0.00	1.00	1.98	

	at your paper during an exam	M	159	3.04	1.350				
6	Writing an assignment for another student	F	267	2.85	1.369	0.44	0.66	1.98	F
		M	159	2.79	1.393				
	Asking another student to take an exam using your name	F	267	4.17	1.233	1.82	0.70	1.98	F
		M	159	3.94	1.294				
8	Using unauthorized sheets during an exam	F	267	4.00	1.331	1.03	0.30	1.98	F
		M	159	3.86	1.413				
9	Using sources for a paper which were not included in the bibliography	F	267	3.09	1.206	-0.31	0.76	1.98	M
		M	159	3.13	1.413				
10	Using direct quotations from other sources, without giving the proper reference	F	267	2.95	1.237	0.39	0.70	1.98	F
		M	159	2.90	1.228				
11	Purchasing a paper to turn in as your own	F	267	3.43	1.342	0.72	0.47	1.98	F
		M	159	3.33	1.469				
12	Completing another student's exam paper in the exam hall	F	267	3.79	1.388	-0.15	0.88	1.98	M
		M	159	3.81	1.370				
13	Selling a paper to another student	F	266	3.41	1.452	1.38	0.17	1.98	F
		M	159	3.21	1.555				
14	Writing an exam for someone	F	267	4.13	1.249	2.13	0.34	1.98	F
		M	159	3.86	1.409				
15	Signing attendance for someone not in class	F	267	2.73	1.343	-1.09	0.28	1.98	M
		M	159	2.88	1.352				
16	Unauthorized use of school properties	F	267	3.37	1.324	0.00	1.00	1.98	
		M	158	3.37	1.464				

Source: field survey (2011)

Analyzing the mean responses according to class (from first year to fourth year (final years) of study shows that first year students who are fresh in business school exhibit better ethical attitudes than older students (Table 4). The first year students scored most ethical in eight out of the sixteen cheating situations examined and shared most ethical with third year students in one situation. The second year students based on this result could be regarded as the worst ethically behaved set of students. Why will these freshmen a year ago now be worse in behavior than they were when they came? Could the reason be environmental influence? This result suggests that there is little or no ethics education on ground to shape students ethically among our business schools. It points at the need for more emphasis on ethical teaching about acceptable and unacceptable behavior

Table 4: Mean Responses of Students According to Classes (1 -4)

	Question	Yr 1		Yr 2		Yr 3		Yr 4		More ethical
		Mean	SD	Mean	SD	mean	SD	mean	SD	
1	Increasing the margins or font size to make a term paper appear longer	2.84	1.26	2.27	1.08	2.45	1.24	2.45	1.14	Yr 1
2	Telling the lecturer a false reason for missing a class or an exam	3.63	1.22	3.20	1.18	3.11	1.37	3.53	2.29	Yr 1
3	Doing less work than your share in a group project	3.13	1.32	3.27	1.28	3.19	1.27	3.25	1.23	Yr 2
4	Looking at another student's paper during an exam	4.13	1.21	3.18	1.50	3.34	1.28	3.44	1.35	Yr 1
5	Allowing another student to look at your paper during an exam	2.89	1.41	2.98	1.43	2.83	1.39	3.14	1.30	Yr 4
6	Writing an assignment for another student	3.32	1.45	2.84	1.36	2.93	1.36	2.72	1.36	Yr 1
7	Asking another student to	4.39	1.17	3.91	1.49	4.14	1.17	4.06	1.24	Yr 1

	take an exam using your name									
8	Using unauthorized sheets during an exam	4.11	1.13	3.76	1.40	4.11	1.27	3.91	1.41	Yr 1&3
9	Using sources for a paper which were not included in the bibliography	3.11	1.35	3.05	1.27	3.03	1.35	3.13	1.27	Yr 4
10	Using direct quotations from other sources, without giving the proper reference	2.87	1.27	2.58	1.32	3.06	1.28	2.96	1.19	Yr 3
11	Purchasing a paper to turn in as your own	3.29	1.37	3.36	1.42	3.71	1.28	3.31	1.41	Yr 3
12	Completing another student's exam paper in the exam hall	4.08	1.30	3.78	1.44	3.95	1.30	3.71	1.40	Yr 1
13	Selling a paper to another student	3.76	1.32	3.27	1.57	3.11	1.53	3.36	1.48	Yr 1
14	Writing an exam for someone	4.24	1.26	4.02	1.41	4.03	1.42	4.00	1.27	Yr 1
15	Signing attendance for someone not in class	2.58	1.45	2.51	1.43	2.65	1.26	2.92	1.33	Yr 4
16	Unauthorized use of school properties	3.63	1.30	3.04	1.47	3.71	1.23	3.29	1.39	Yr 3

Source: field survey (2011

The analysis of variance in (Table 5) to test the differences in the mean responses of students among the four different classes we have in our business schools showed no significant difference in twelve cheating situations and showed significant differences in the other four situations.

TABLE 5: ANOVA (Comparison of Differences in Mean Responses by Class)

		Sum of Squares	df	Mean Square	F	F- table value	Sig
question 1	Between Groups	7.53	3	2.51	1.86		NS
	Within Groups	570.29	422	1.35		1.96	
	Total	577.82	425				
question 2	Between Groups	14.97	3	4.99	1.32	1.96	NS
	Within Groups	1596.66	422	3.78			
	Total	1611.62	425				
question 3	Between Groups	0.74	3	0.25	0.16		NS
	Within Groups	663.25	422	1.57		1.96	
	Total	663.99	425				
question 4	Between Groups	22.65	3	7.55	4.18		SD
	Within Groups	762.71	422	1.81		1.96	
	Total	785.36	425				
question 5	Between Groups	7.13	3	2.38	1.31		NS
	Within Groups	764.27	422	1.81		1.96	
	Total	771.40	425				
question 6	Between Groups	13.00	3	4.33	2.31		SD
	Within Groups	792.80	422	1.88		1.96	
	Total	805.80	425				

question 7	Between Groups	5.69	3	1.90	1.20		NS
	Within Groups	668.10	422	1.58		1.96	
	Total	673.79	425				
question 8	Between Groups	5.43	3	1.81	0.98		NS
	Within Groups	783.22	422	1.86		1.96	
	Total	788.65	425				
question 9	Between Groups	.863	3	0.29	0.17		NS
	Within Groups	701.80	422	1.66		1.96	
	Total	702.66	425				
question 10	Between Groups	8.67	3	2.89	1.91		NS
	Within Groups	637.22	422	1.51		1.96	
	Total	645.89	425				
question 11	Between Groups	10.43	3	3.48	1.81		NS
	Within Groups	810.88	422	1.92		1.96	
	Total	821.32	425				
question 12	Between Groups	6.76	3	2.25	1.19		NS
	Within Groups	801.88	422	1.90		1.96	
	Total	808.64	425				
question 13	Between Groups	11.26	3	3.75	1.69		NS
	Within Groups	933.62	421	2.22		1.96	
	Total	944.89	424				
question 14	Between Groups	1.81	3	0.60	0.35		
	Within Groups	734.80	422	1.74		1.96	NS
	Total	736.60	425				
question 15	Between Groups	12.20	3	4.07	2.26		SD
	Within Groups	758.78	422	1.80		1.96	
	Total	770.99	425				
question 16	Between Groups	19.73	3	6.58	3.54		SD
	Within Groups	783.01	421	1.86		1.96	
	Total	802.74	424				

(NS-Not significant, SD-Significant difference)

Table 6 presented the mean responses on the 16 cheating situations and the t-test of differences. The result showed that the there is no significant difference in behavior of both university and polytechnic business students. Their mean responses were very close which suggests common ethical attitudes among the different institution, this is still pointing at inadequate or no ethics education among our business. Ethics education is very important as it will help to reshape our future managers for better tomorrow.

Finally, we compared the mean responses of first year students (freshmen) and that of fourth year students (graduating class) to find out if there are differences in the mean responses of these students. The reason for this is that we believe that year students are fresh and not yet exposed so much to the environment and the final year students in the graduating class who have been exposed to the academic environment for more than three years and are assumed to have passed through ethics education therefore should behave more ethical. It was equally assumed that these graduating students will be more conscious of their attitudes as any misbehavior may result in denying the students the degree being pursued.

Table 6: T-test for Differences between the Mean Responses by Institution (University= U & polytechnic =P)

	Question	Inst	N	Mean	Std Dev.	T-test	Sig	T-critical	REM
1	Increasing the margins or font size to make a term paper appear longer	U P	256 170	2.51 2.39	1.13 1.22	1.04	0.30	1.98	NS
2	Telling the lecturer a false reason for missing a class or an exam	U P	256 170	3.21 3.74	1.28 2.62	-2.76	0.01	1.98	NS
3	Doing less work than your share in a group project	U P	256 170	3.26 3.19	1.25 1.26	0.52	0.43	1.98	NS
4	Looking at another student's paper during an exam	U P	256 170	3.48 3.40	1.33 1.40	0.60	0.55	1.98	NS
5	Allowing another student to look at your paper during an exam	U P	256 170	3.01 3.08	1.33 1.37	-0.56	0.58	1.98	NS
6	Writing an assignment for another student	U P	256 170	2.80 2.86	1.34 1.44	-0.50	0.62	1.98	NS
7	Asking another student to take an exam using your name	U P	256 170	4.11 4.05	1.27 1.25	0.53	0.60	1.98	NS
8	Using unauthorized sheets during an exam	U P	256 170	3.98 3.89	1.35 1.38	0.68	0.49	1.98	NS
9	Using sources for a paper which were not included in the bibliography	U P	256 170	3.09 3.12	1.25 1.34	-0.22	0.83	1.98	NS
10	Using direct quotations from other sources, without giving the proper reference	U P	256 170	2.90 2.97	1.24 1.23	-0.56	0.58	1.98	NS
11	Purchasing a paper to turn in as your own	U P	256 170	3.48 3.25	1.40 1.38	1.66	0.10	1.98	NS
12	Completing another student's exam paper in the exam hall	U P	256 170	3.88 3.67	1.29 1.50	1.56	0.12	1.98	NS
13	Selling a paper to another student	U P	255 170	3.27 3.44	1.51 1.47	-1.18	0.24	1.98	NS
14	Writing an exam for someone	U P	256 170	4.04 4.02	1.36 1.25	0.09	0.93	1.98	NS
15	Signing attendance for someone not in class	U P	256 170	2.72 2.89	1.30 1.41	-1.24	0.21	1.98	NS
16	Unauthorized use of school properties	U P	255 170	3.24 3.56	1.35 1.40	-2.36	0.02	1.98	NS

Source: field survey (2011).
(Inst= Institution, NS= no significant difference, SD= significant difference, REM = remarks)

Table 7 shows the result of the comparison between the first year business students who are fresh to institutions and have not spent up to one year in the institutions and the fourth year business students who are in the graduating class and have spent more than three years in the institutions. The result shows that the fresh students are more ethical than the final year students but, the t-test of differences in mean shows no significant differences in majority of the cheating cases considered. It is presumed that final year students will have higher ethical standard than the fresh students but the reverse is the case in this study which indicates poor ethical emphasis in the business schools. The findings are indicators that there is urgent need for greater emphasis on ethics (ethics education) in business schools.

Table 7: Mean Responses of Fresh Students and Graduating Students (Year 1 & Year 4)

	Question	Yr 1		Yr 4		Df	T-test	Sig	T-critical	Rem	More ethical
		mean	SD	mean	SD						
1	Increasing the margins or font	2.84	1.26	2.45	1.14	289	1.97	0.05	1.98	N S	Yr 1

	size to make a term paper appear longer										
2	Telling the lecturer a false reason for missing a class or an exam	3.63	1.22	3.53	2.29	289	0.27	0.79	1.98	NS	Yr 1
3	Doing less work than your share in a group project	3.13	1.32	3.25	1.23	289	-0.56	0.58	1.98	NS	Yr 4
4	Looking at another student's paper during an exam	4.13	1.21	3.44	1.35	289	3.00	0.00	1.98	SD	Yr 1
5	Allowing another student to look at your paper during an exam	2.89	1.41	3.14	1.30	289	-1.07	0.29	1.98	NS	Yr 4
6	Writing an assignment for another student	3.32	1.45	2.72	1.36	289	2.51	0.01	1.98	SD	Yr 1
7	Asking another student to take an exam using your name	4.39	1.17	4.06	1.24	289	1.54	0.12	1.98	NS	Yr 1
8	Using unauthorized sheets during an exam	4.11	1.13	3.91	1.41	289	0.83	0.41	1.98	NS	Yr 1
9	Using sources for a paper which were not included in the bibliography	3.11	1.35	3.13	1.27	289	-0.13	0.90	1.98	NS	Yr 4
10	Using direct quotations from other sources, without giving the proper reference	2.87	1.27	2.96	1.19	289	-0.50	0.62	1.98	NS	Yr 4
11	Purchasing a paper to turn in as your own	3.29	1.37	3.31	1.41	289	-.077	0.94	1.98	NS	Yr 4
12	Completing another student's exam paper in the exam hall	4.08	1.30	3.71	1.40	289	1.52	0.13	1.98	NS	Yr 1
13	Selling a paper to another student	3.76	1.32	3.36	1.48	288	1.59	0.11	1.98	NS	Yr 1
14	Writing an exam for someone	4.24	1.26	4.00	1.27	289	1.05	0.29	1.98	NS	Yr 1
15	Signing attendance for someone not in class	2.58	1.45	2.92	1.33	289	-1.48	0.14	1.98	NS	Yr 4
16	Unauthorized use of school properties	3.63	1.30	3.29	1.39	288	1.43	0.16	1.98	NS	Yr 1

Source: field survey (2011)

5. FINDINGS

From the analysis above, we found out that:

i. An average Nigerian business student sees cheating as an obvious dishonesty, therefore unethical to involve in such acts. The cheating situation regarded to be the worst of all is "Asking another student to take an exam using your name" while "Increasing the margins or font size to make a term paper appear longer" was taken to be slight dishonesty that does not matter so much.

ii. There is no significant difference in the ethical behavior of both female and male business students but, the female business students' exhibit better ethical behavior than their male counterpart.

iii. Significant differences do not exist among the different business students classes in majority of the cheating situations examined but exist in few of the situations. All the same, the year one students were seen to be more ethical than the other classes.

iv. There is no significant difference between the mean responses of both university and polytechnic business students.

v. Significant differences do not exist between the mean responses of the fresh business students and the graduating business students in majority of the cheating cases examined but exist in few of the situations. All the same, the result shows that the year one students are more ethically behaved than the final year students.

The findings of this study are in agreement with the findings of Smyth et al [2] and Gill [11] that female students are more ethical than male students. The finding that fresh students are more ethical than graduating students is in agreement with the findings of Ajibolade [1] but contrasts the findings of Smyth, Davis and Kroncke [2] as well as Davis and Welton [10]. The implication of our findings is that there is poor emphasis on ethics education in our business faculties and suggests urgent attention to ethics education.

6. CONCLUSION

Based on our findings, we concluded that an average Nigerian business student is an average ethical person. They are conscious of ethical standards but do not put their might to fight the battle of ethics as must win battle. They see some cheating cases as slight dishonest and others as severe. Dishonesty is dishonesty not minding the magnitude and should be handled as very severe if one must maintain a high ethical standard, for there is a saying that “he who is faithful in a little will be rewarded with much but, he who is not faithful in a little, even the little he has will be taken away from him”. If one considers every dishonesty as very severe not minding the enormity, high ethical standard will be achieved without much effort.

The fresh students from home (year one students) were seen to exhibit better attitudinal behaviors than the older students already in school. This suggests that the families have not forgotten their chief responsibility of teaching their children a code of ethical behavior that includes respect for parents, siblings and others, honesty, self-control, concern for others, respect for legitimate authority, fidelity and civility; and ensuring that children receive the necessary education and moral guidance to become productive members to the society.

Students seem to deteriorate in ethics after one year of being exposed to the school environment but, try to build it up towards the graduating class. This deterioration in ethical behavior may be as a result of environmental influence, which seems to be more on the negative side than on the positive. This suggests that ethics education is either not properly taught or not adequately considered in the academic curriculum of these institutions. A positive correlation between the amount of academic fraud in a country and its level of real-world business corruption has also been reported [2]. The implication of this finding is that increase in cheating in institutions of higher learning will in effect lead to increase in corruption in a real business world situation. In other way, reduced cheating in institutions will in effect lead to decrease in corruption in a real business world situation.

This study calls for a change of attitude towards embracing good ethical behavior. There is a need for a change towards ethics education in the institutions of higher learning especially in the business schools as proper education is seen as a reshaping instrument that last for a long time if not forever in an individual. This change cannot be possible without good personal values. On a personal note, we can decide to promote ethics by living the right way and attracting others to follow our examples. A Japanese proverb states that “the reputation of a thousand years may be determined by a conduct of one hour”. Therefore, our individual actions can go a long way in changing the attitudinal behavior of those around us and our nation. Smith and Smith [9], opined that leadership is a potent combination of strategy and character (ethics) but, if an individual must be without one, be without strategy. Finally, we want to encourage the readers by the words of Edward Everett Hale which says that:

“I am only one

But still I am one

I cannot do everything

But still I can do something

And because I cannot do everything

I will not refuse to do something I can do” [9].

7. RECOMMENDATION

i. Institutions of higher learning are advised to integrate ethics education in their academic curriculum not as a sub-topic under the different courses the students offer, but as a standalone course titled business ethics.
ii. Individuals are advised to embrace good personal values which will enhance better ethical behavior.

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