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Ethical Distancing: Rationalizing Violations of Organizational Norms

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Ethical Distancing: Rationalizing Violations of Organizational Norms

Abstract

Recent work on moral reasoning has focused on the psychological relationship between the actor, the action and the outcome. The argument is that a tighter connection between these categories leads to more moral behavior. Using data from students who cheated on an exam, we extend this literature by delineating how people can rationalize non-moral behavior by loosening the above relationships. In particular, we found that students tried to distance themselves from the wrongfulness of cheating using four types of rationalization: separating themselves from the action, blaming a third-party for influencing the decision, re-defining the action as something good, and defining alternate outcomes from the behavior. Supporting these rationales are nine basic arguments based on confusion, character, professor clarity, attractive nuisance, culture, intent, acceptance, comparisons and outcome. We conclude by discussing the implications of these findings for our understanding of moral reasoning and provide some practical approaches for minimizing this behavior.

Keywords

Ethical Distancing, Moral Reasoning, Cheating, Accounting

Disciplines

Business Law, Public Responsibility, and Ethics | Organizational Behavior and Theory

Comments

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ABSTRACT

Recent work on moral reasoning has focused on the psychological relationship between the actor, the action and the outcome. The argument is that a tighter connection between these categories leads to more moral behavior. Using data from students who cheated on an exam, we extend this literature by delineating how people can rationalize non-moral behavior by loosening the above relationships. In particular, we found that students tried to distance themselves from the wrongfulness of cheating using four types of rationalization: separating themselves from the action, blaming a third-party for influencing the decision, re-defining the action as something good, and defining alternate outcomes from the behavior. Supporting these rationales are nine basic arguments based on confusion, character, professor clarity, attractive nuisance, culture, intent, acceptance, comparisons and outcome. We conclude by discussing the implications of these findings for our understanding of moral reasoning and provide some practical approaches for minimizing this behavior.

KEY WORDS: Ethical Distancing, Moral Reasoning, Cheating

How do organizational members rationalize their behavior when it violates organizational or societal norms? Recent attention on ethical lapses by managers has prompted considerable scholarly activity on understanding this phenomenon. Most of this work focuses on factors present before the ethical violation has occurred such as incentives to cheat or the characteristics of the actor and context. Our interest is in the process used by organizational members after the violation has occurred. In particular, we assume that organizational members are generally ethical and would be bothered by engaging in behavior that they know violates ethical norms (i.e., they are not sociopathic). Yet there is considerable evidence that many organizational members do, at some point, engage in such behavior. The question then becomes how these individuals reconcile the gap between their own sense of ethical character and their behavior?

Our goal in this paper is to build theory in the rationalization process used by members of an organization when they violate critical norms of the organization. The particular behavior we look at is academic cheating by college students. Cheating is strongly condemned by institutions of higher learning. Some institutions have honor codes prohibiting cheating and requiring students to report any instances of it they observe. Faculty members routinely mention penalties in their syllabi. Institutional policies on cheating exist. Yet the literature on cheating is quite consistent, student self-reports indicate that its occurrence is widespread. Numerous studies have found that a majority of students in their samples admit to cheating during their college careers (e.g., Brown, 1995; Lupton, Chapman & Weiss, 2000; Meade, 1992; Nonis & Swift, 1998).

Cheating by college students presents a problem for educators that are both widespread and serious. First, its occurrence often distorts the assessment of learning (Nowell & Laufer, 1997) and may lead to inequity as rewards (i.e., grades) are distributed among the students. Second, and arguably more important, the presence of cheating in college may both reflect and

affect the future professional behavior of the students. Several studies have looked at this issue and concluded that the behavior exhibited by college students provides an indicator of future behavior as they engage in business activities (Cohen, Pant & Sharp, 2001; Lawson, 2004, Salter, Guffey & McMillan, 2001; Sims, 1993; Stevens and Stevens, 1987). As such, efforts to understand the process of ethical reasoning underlying cheating should provide insight into the rationalization process used by these organizational members as they enter the workplace.

Most dilemmas involve moral tensions that are ambiguous; but cheating does not appear to impose moral tension. Instead, cheating is generally seen as something fundamentally immoral. However, many students still cheat, and cheat often, as if literally ignoring the moral consequences. And students seem to resent its moral aspect being brought up in conversation. When the full nature of their behavior is questioned, students burrow into defensive positions from which it is difficult to emerge. Excuses include blaming others, unclear instructions, and peer pressure – factors common in stressful classroom settings.

In examining the reasoning of students who cheat, we address the broader issue of the reasoning process used by people engaged in non-moral activities. While our results inform our theoretical understanding of moral reasoning, they also serve as a guide for those attempting to minimize unethical or immoral behavior either in the classroom or in the workplace.

Studies on Student Cheating

Because we take a grounded theory approach in our study, the theoretical underpinnings of our findings will be addressed in the discussion section. However, as noted above, there is an extensive literature on student cheating and a brief review of this will help place our study in context.

One stream of research on student cheating focuses on the frequency and pervasiveness of the phenomena. A number of these studies have found cheating rates of around 50 percent

(e.g., Davis, Grover, Becker & McGregor, 1992; Roig & Neaman, 1994). For example, Gardner, Roper, Gonzalez and Simpson (1988) used specially written study guides to determine whether students would, contrary to explicit instructions, rely on the study guide answers to complete their assigned homework. They found that over a term approximately 50% of the students cheated at least once, though they found that students did not cheat consistently, i.e. to the same extent throughout the semester. The consistency of such high reported rates of cheating indicates that this problem may be pervasive.

A second stream of research looks at the issue of why students cheat. This literature examines characteristics of the student that correlate with attitudes toward cheating. For example, Perry et al. (1990) looked at the relationship between personality types and cheating, finding that college students with Type A personalities were more likely to engage in cheating behaviors. Other studies in this area explore the relationship between cheating behaviors and a student's classroom performance. Roig and Neaman (1994) found an inverse relationship between a student's grade point average and their attitudes toward cheating. The study went on to find that a student's sense of alienation had a positive relationship with their attitudes on cheating. Nowell and Laufer (1997) also found cheating to be positively associated with poor classroom performance but unrelated to gender and religion.

Other studies in this area have looked at the student's ethical judgments and their propensity to cheat. For example, Malinowski and Smith (1985) administered the Defining Issues Test to their subjects to see if there was a relationship between a student's moral judgment score and their propensity to cheat. The study then placed the subjects in a laboratory setting in which the subjects were implicitly encouraged to exaggerate their performance by being presented with false, unrealistic norms and unfavorable comparisons to other subjects' scores. The experimenter absented himself during the experiment in order to allow subjects the

opportunity to record their time to complete the task and their score. During the ten timed trials each of the 53 subjects had to complete, 77 percent cheated at least once. In correlating the results, the authors found that those students with higher moral judgment scores were less likely to cheat, cheated fewer times, or took longer to begin cheating than subjects with lower scores.

Contradictory results were found by West, Ravenscroft and Shrader (2004) who examined the relationship between the level of students' moral judgment, measured by the Defining Issues Test, and actual cheating behavior. They found the relationship between moral judgment scores and cheating behavior to be insignificant. However they went on to find that while moral judgment and honesty were not related, honesty about one's actions and cheating were inversely related.

The above studies are valuable in showing that while cheating is pervasive, there is no consistent relationship between student characteristics and a propensity to cheat. Even when a study finds such a relationship, no claims are made that it is only students with these characteristics who cheat or that the students with these characteristics will always cheat. In response to this situation, several studies have shifted their focus away from the student and towards the circumstances surrounding cheating behavior.

Several studies have looked at cheating as a function of opportunity. For example, Rawwas and Isakson (2000) looked at a sample of marketing and finance students and concluded that having the opportunity to cheat explains the behavior more than the student's age or gender. Similarly, Buckley, Wiese and Harvey (1998) found that among the effective predictors of cheating was the probability of not being caught. While these conclusions are logical, the problem may not be so simple. Weber, McBee and Krebs (1983) found that rampant cheating did not appear to be a problem with take home tests, where there is arguably the most opportunity to cheat.

Other studies have looked at the impact of institutional policies on student cheating. For example, McCabe and colleagues (McCabe & Bowers, 1994; McCabe, Trevino, & Butterfield, 1999, 2001, 2002) looked at the impact of honor codes on student cheating. These studies found that college honor codes are associated with lower rates of cheating and that the existence of a college honor code has an impact on subsequent behavior in the workplace. These authors qualify their findings by acknowledging that honor codes have varying degrees of influence on students, depending on whether or not the codes are seen as relevant.

One area that is under-explored in the literature is how students who do cheat rationalize their behavior. At its core, cheating is a violation of collective norms for individual gain. The student who cheats takes advantage of other students and of the situation; thus the student who cheats can receive an undeserved grade or outcome because of unfair advantage. We assume that most students who cheat have some level of social conscience and feel that the behavior is, at some level, wrong. Two studies have looked at how students reconcile their behavior with its “wrongfulness”. First, Smith, Davy, Rosenberg & Haight (2002) found that students who view the system as unfair may cheat as a way to make the system more fair. Similarly, Genereux & McLeod (1995) found that students often rationalized cheating as a necessary defense against other students who cheat.

Our study builds on this work by taking a broader and more systematic approach to understanding the rationalization process used by students who have cheated. Studies on cheating present researchers with a very delicate and rather difficult set of research ethics issues. To begin, researchers should be cautious about encouraging dishonesty and must be careful when entrapping students into cheating behaviors. Aside from any possible impact on the results, such behavior may have the unintended consequence of encouraging cheating outside of the experiment. Furthermore, questions of external validity may be most acute when socially

undesirable behavior is under scrutiny (Crown & Spiller, 1998). Lab studies may be particularly prone to difficulties in understanding the rationalization process of those who cheat.

Interestingly, this methodology is thought to skew the results by making subjects both more and less likely to engage in the behavior. First, subjects in a lab setting may not want to appear to be unethical, and the contrived setting may not provide strong enough incentives for such behavior (Scheers & Dayton, 1987). Second, because lab experiments may be thought of as a “game” by subjects, the level of moral reasoning involved in the decision to cheat may be altered. Reall, Bailey and Stoll (1998) found that subjects’ level of moral reasoning was lower in situations viewed as competitive games.

The results of our study stem from a natural experiment concerning cheating by undergraduate business students. Naturalistic inquiry, such as this, is based on a “commitment to studying human action in some setting that is not contrived, manipulated, or artificially fashioned by the inquirer; hence, the setting is said to be ‘natural’ or ‘naturally occurring’” (Schwandt, 2001: 174). This methodological approach alleviates some of the issues outlined above. A more detailed explanation of the context for our study is contained below.

METHODOLOGY

Context

The context for our study involves an introductory course in managerial accounting taught at a well known and prestigious Midwestern university. As part of a midterm examination, the professor gave a take home problem. The problem itself had been selected from the Instructor’s Manual for the course text. While the problem came from the manual, successful completion of the assignment involved the application of techniques taught in the course, techniques that differed significantly from those provided in the Instructor’s Manual. In addition, successful completion of the problem required the application of material that went

beyond what had been covered in the course. This difficulty was intentional and the professor intended to grade accordingly.

Because this problem was part of an exam, students were told that they were not allowed to use the Web or other computer sources to obtain help in solving the problem. In addition, because students had been allowed to collaborate on many of the previous assignments in the course, the professor was explicit in telling the students that they needed to complete the assignment alone and that working with others was forbidden.

Reinforcing these behavioral proscriptions was the University's honor code. The honor code was known to all students at the University and not only mandated that the student refrains from cheating, but requires her or him to disclose incidents of cheating by others. Among the situations described as constituting academic dishonesty are two that are particularly relevant to our situation. First, students taking an examination may use only materials authorized by the faculty. Second, students may not collaborate on a graded assignment "*unless the instructor explicitly states otherwise*" [emphasis in the original document]. Punishments for violating these mandates varied from receiving a zero on the assignment in question, up to the student's expulsion from the University.

Upon reviewing the students' papers, the professor realized that in spite of his instructions and the Honor Code, many of the students in the class had used the Web, collaborated with classmates, or done both. In fact, 47 of the 64 students in the class were found to have violated the rules in one form or another (a more in-depth discussion of this activity is presented below).

After the cheating had occurred, and after talking with the class, the instructor collaborated with the co-authors on the data collection instruments. No instruments were used or developed until after the cheating event had occurred. Also after the cheating had occurred, in

September of 2001, the instructor received University 'human subjects' approval for conducting the study. The approvals were obtained before any data were collected. Questionnaires were administered by the instructor and data were collected directly from students during the remaining weeks of the course. Students were also informed that their responses could be used anonymously in future research.

While a situation where seventy-three percent of the students engage in cheating is disturbing on many levels, it does present us with an extreme case with which to explore the phenomenon. Extreme cases are thought to help facilitate theory building because the dynamics being explored may be more visible than in more subtle contexts (Locke, 2001; Pettigrew, 1990).

Data

Most of the data for this study were obtained through open-ended questionnaires filled out by the students (n=64) who took the exam. Although initially distressed by the level of apparent cheating during the assignments, the professor decided to address the issue directly with the students. Toward this end, the professor relayed his suspicions to the class, announced that this particular part of the midterm examination would be thrown out, and asked the students to fill out an open-ended questionnaire regarding their behaviors and attitudes regarding the situation. This questionnaire consisted of twelve questions ranging from whether and what type of prohibited assistance the student received on this examination, to questions focusing on a student's general attitudes toward various behaviors (see Appendix A for a complete set of questions). Because our interest is in understanding the thought process of those students who cheat, we focused most of our analysis on the seventy-four percent of the students who did engage in prohibited behaviors.

Respondents were told that their participation was voluntary and were assured of complete anonymity in any subsequent discussion or article of the incident. Moreover, the

students were assured that no disciplinary charges would be brought against them based on their responses. Questionnaire participation was 100% as all 64 students in the class chose to respond. All 64 students were undergraduates and although the course was taught in the business college, approximately one-third of the students were enrolled in other colleges.

Triangulation of the data was obtained through the submitted assignments themselves and the University's computer system. Regarding the former, it was apparent to the instructor that various students had collaborated in their answers in violation of the examination's rules. Regarding the latter, the University's computer system kept track of where the students had looked via the Web. These data were used as a check on the student responses to the questionnaire.

Data Analysis

Our goal in this study is to build theory in student beliefs regarding cheating. As such, we use a grounded theory approach to the data (Strauss & Corbin, 1998). We analyzed the data in an iterative fashion, going back and forth between the data and the emerging structure of the theoretical arguments (Locke, 2001). This process involved three major steps.

Step 1: Creating Provisional Categories and First Order Codes. We began our analysis of the data using an open coding process (Strauss & Corbin, 1998). The authors independently read through the responses looking for common statements with which to form provisional categories and first-order codes. We then met to integrate our provisional categories and, following the recommendation of Miles and Huberman (1994), created contact summary sheets with these common categories. Once these sheets were created, we revisited the data and recoded it based on these categories. Some of the data did not fit well into an established category, which led either to abandonment or revision of the category, or to the creation of a new

category. This process continued until all coders were in agreement as to the appropriate structure of these first-order codes.

Step 2: Integrating First-Order Codes and Creating Theoretical Categories. The second step of the analysis involved axial coding, the linking of the provisional categories at the level of their properties and dimensions (Strauss & Corbin, 1998). As we consolidated categories, they became more theoretical and more abstract. For example, several data fragments put the blame on the professor for providing the opportunity to cheat either by allowing the exam to be completed outside of the class room or by using material that had a solution that existed on the Web (first order codes). We began to understand that these categories were related in that each relies on the student being tempted beyond his or her ability to resist the temptation. This led us to create a category called “attractive nuisance” to capture these relationships.

Step3: Delimiting Theory by Aggregating Theoretical Dimensions. Once the theoretical categories were generated, we looked for dimensions underlying these categories in an attempt to understand how different categories fit together into a coherent picture. We met on multiple occasions and brainstormed alternative conceptual frameworks that described how the theoretical categories related to each other and to available theories on student cheating. Once a possible framework was identified, the data were re-examined in terms of its fit and misfit with our emerging theoretical understanding (Glaser & Strauss, 1967; Locke, 2001).

The above process is summarized in Figure 1. This shows our first-order categories, theoretical categories, and aggregate theoretical dimensions. Specifically, the aggregate theoretical dimensions shown were the ones that best explained the rationalization process used by those students who cheated on this assignment.

INSERT FIGURE 1 ABOUT HERE

FINDINGS

Starting with a basic model of the phenomenon being examined will help us to structure our discussion of the findings. Here, we have an individual who engages in a particular action or behavior. For our purposes, the action is one of the prohibited behaviors on the examination – collaborating with another student and/or using the Web to assist in solving the problem. The action then leads to an outcome. Here, the outcome is that the student cheated. This basic model is laid out in Figure 2.

INSERT FIGURE 2 ABOUT HERE

Our findings will be presented by addressing the three fundamental questions under investigation. Did the students cheat? Did they know that it was wrong? And, how did they explain their decision to cheat?

Did the Students Cheat?

Accusations of cheating are often based on circumstances and suspicion. The lack of direct objective evidence of the prohibited behavior often turns these situations into one where it is one person's word (often the instructor's) against the other's (the student's). As a practical matter, the difficulty with obtaining "objective" evidence has been found to have a chilling effect on professors' willingness to bring charges against a "suspected" cheater (Link & Day, 1992). From a research perspective, this problem makes naturalistic inquiries into student cheating difficult. The circumstances we faced allowed us to determine whether a particular student cheated in two ways.

First, we were able to determine that a number of students had accessed the answer key through the Web. Unbeknownst to the course instructor, another professor at the University had posted the Instructor's Manual for the text online – including the suggested answer key for the exam problem. Students using this prohibited resource handed in answers that differed considerably from the solution as taught in class. Moreover, the University kept records of who

had accessed its internal websites. As such, we were able to determine which students had accessed the other professor's Web site to find the solutions. Second, the first question on the questionnaire asked the student about their use of prohibited resources on this assignment [see Appendix A]. Students were considered to have cheated if they had admitted on this question that they had engaged in one of the prohibited activities, or if we had proof that they had visited the Web site.

The above two methods revealed that (at least) 47 of the 64 students (73%) had engaged in one of the prohibited activities. To be more specific, 39 students (61%) were found to have collaborated with others in doing the assigned problem, 19 students (30%) had been found to have visited the other instructor's website to obtain an answer to the problem, and 11 students (17%) had both obtained the answer from the other instructor's website and collaborated with others in doing the assignment.

As for the remaining 17 students, we are unable to conclude that they had, in fact, acted honestly. It is possible, for example, for a student to have watched while another student accessed the prohibited information on the website and then not acknowledged such behavior on the questionnaire. All we can conclude is that our methods of determining whether they had cheated did not reveal such behavior. As such, we are hesitant to draw conclusions from this part of the sample given this uncertainty. However we did find it interesting that of these 17 possible non-cheaters, five gave reasons for this (non)behavior that were not based on a desire to act honestly: two simply did not do the assignment, another two said that they could do it more efficiently on their own and a fifth student said that they did not cheat because they were gone all weekend and no one was around when they returned.

Given the above, we can conclude that at least 47 of the students had engaged in the prohibited activities. The question now becomes whether the students knew, or should have known, that the behavior in question was prohibited.

Did the Students Know it was Wrong?

Before examining the rationalizations used by the students who cheated, it is important to determine whether they find the core behavior – working together or using the Web when such behavior was prohibited – wrong. All but two of the “cheaters” wrote answers on their questionnaires that indicated that they knew the core behavior was wrong or could be considered cheating. Column 1 in Table 1 provides several examples of these statements. Because a rationale for a behavior depends on understanding the behavior, we focus our analysis on those responses given by the students who both engaged in prohibited behavior and knew that such behavior was wrong.

INSERT TABLE 1 ABOUT HERE

How did the Students Explain their Decision to Cheat?

In reading through their answers on the questionnaire, we saw that all 47 of the “cheaters” attempted to explain their behavior as somehow being less egregious than a simple case of cheating. Moreover, 32 of the 47 (68%) gave multiple rationales for their behavior. In reviewing these rationales, we found that they could be divided into four basic categories based on the theory behind why the particular behavior was less serious, and nine subcategories based on the reasons supporting these theories. Each is discussed in turn.

Separation of Self from Action. The first category of rationalizations is based on the idea that the student committed the action but is not responsible for committing the action. Reasons for this diminished responsibility were made with two specific arguments: that the student was confused and that cheating is out of character for the student.

First, 11 (17%) of the students reported being unsure as to whether they were allowed to engage in the prohibited activity. We received many responses similar to the one below.

Mainly, I was unsure whether or not I could work with a partner. . . . At the time I was unsure but I felt that if the assignment had been so serious, I would have not been unsure.

We labeled these responses as **confusion** as the student is arguing that because they did not know for sure whether the behavior was wrong, they are less culpable. Two things are worth noting here. First, there is considerable evidence that the rules were made explicit to the students so they should not have been unsure. Second, regardless of whether the student should have known that the behavior was wrong, when unsure of the rules the student erred on the side of cheating.

Working with friends seemed somewhat second nature & since we weren't that clear about whether we could or not I just gave it the benefit of the doubt and assumed they were the rules.

The second type of reason given for why the student may be less culpable for their behavior centers on their overall character. Note the following statements made by these two students, both of whom had violated the rules for the exam by working on it with other people.

I would rather work with students who did not cheat because I am usually one of those students.

I am not a cheater. In fact, I abhor cheaters just as much as drunk drivers and psychotic terrorists. If I were in the position to uncover (or "tell" on) a cheater, I would readily do so.

Four (6%) students made this type of argument, which we labeled **character** as it seems to argue that 'while I have cheated, I am not a cheater'. Additional examples of *confusion* and *character*, along with the other rationalizations discussed below, are contained in Table 1.

Third-Party Interference. The second category of rationalizations is similar to the first in that it argues that the student is not fully responsible for their actions. However, these differ from the rationalizations used in the first category in one important aspect. The reasons given in the first category focused on the individual; 'I was confused' and 'it is not in my character'.

Here, the reasons focus on the actions of third parties that influence the student's decision to take the action in question. These fall into three types of arguments.

The first argument, made by 14 (22%) of the students, is similar to the confusion argument outlined above but places the blame on the professor for not being more clear. Several students argued that they would not have cheated had they heard the professor say not to engage in the prohibited behaviors.

[When would I cheat?] Only by accident, like in this situation, when I do not remember the professor telling us we could **NOT** work together. I would justify my choice by honestly claiming I did not hear the professor saying no group work.

Yes [it is cheating] if the professor were to say work alone but I never heard work alone so our situation was not cheating in my book.

Note that neither of these students claims that the professor did not tell them that they could not work together, only that they did not hear it. However many students went further and blamed the professor for not being more clear.

If the instructions were clearer, people would have better followed them.

I don't believe you were clear enough in class about your wishes with B-school students, always best to be overt in how you want things done.

We labeled this category **professor clarity** as it argues that the student would not have cheated had the professor been more clear in letting the students know what the rules were.

The second argument, made by eight (12.5%) of the students, also places the blame on the professor. Here, the problem stems from the idea that by structuring the problem as a take-home assignment and using a question where an answer exists on the Web, the professor created a situation where the student was bound to cheat. For example, the following students argue that the professor should have anticipated students working together on assignments outside of the classroom.

I'd imagine that an instructor would probably only assign take home material if he felt comfortable with students checking their answers against each others, and other things of this sort.

It's hard to consider any exam outside of class as cheating because teachers are pretty much leaving us to our own devices.

In discussing the availability of an answer on the Web, student statements regarding the responsibility of the professor were even stronger.

I think it's hard for people to not look at the answer manual if it's available. Maybe you should have taken the problem off so that people wouldn't be tempted.

[I]t should **NOT** be online if it is an exam. Why the hell is it accessible to us?

Because the argument places blame on the instructor for giving the students the opportunity to cheat, we call this argument **attractive nuisance**. In law, an attractive nuisance refers to a situation where a person creates a condition that is both appealing and dangerous to children. That person then has a duty to protect these children from harm. For example, a person with a swimming pool in their back yard should know that children may be so attracted to it that they are willing to trespass and that pools can be dangerous. In this situation, the person should take precautions such as fencing in the pool area so that the children can not get in. While the students in our sample are not technically children under the law, the reasoning is similar. Students faced with such temptations to cheat are bound to do so and it is up to the instructor to avoid the creation of such temptations.

The third argument based on the influence of outsiders on the decision focuses not on the actions of the professor, but on those of other students. Used by 12 (19%) of the students, we refer to this argument as **culture** as it focuses on the general culture of the organization and the propensity of other students to cheat.

A lot of people in the school do cheat or find the easy way out. Unfortunately, this did reinforce my decision to cheat because I thought, "well if they can, then why can't I?"

Other students acknowledged the cheating by others but went on to argue that such behavior forces them to also cheat.

If the general consensus of a class is cheating on an assignment, then I would clearly do the same not just because “everyone is doing it” but because my grade will most likely suffer for my honesty, and honesty is not reflected in my GPA.

Re-Defined Action. The third category of rationalization is based on the argument that working with others on an assignment is value neutral and whether it is cheating depends on the intent of the actor. Used by eight (12.5%) of the students, this rationale centered on two related arguments. First, five (8%) students argued that helping someone with an assignment is acceptable but receiving help is not. Notice how the following student narrowly defines cheating.

The cheater (who needs “help”) needs to use some of her own applications of accounting. A similar argument was made by some who differentiated the behavior based on whether the collaboration is a joint effort at problem solving or whether the student is being given some of the answers.

It all depends on how you define cheating. If you say working with others, sharing ideas and methods of solving problems, if people like that are cheaters, then yes, I would like to work with them.

The argument here centers on **re-defining the action**. Collaborating to receive help may be cheating but collaborating for other reasons is not.

A second approach to re-defining the action involves a focus on the social acceptability of a wrongful act. Used by three (5%) of the students, this rationalization approach argues that while the behavior does constitute cheating, cheating in this manner is considered to be acceptable behavior. Hence, we labeled this final argument **acceptance**.

I feel my behavior and that of my classmates has a certain underlying acceptance.

Alternative Outcome. The last type of reasoning was the most popular with 33 (52%) students taking this approach to rationalizing their actions. Here, students focused their arguments on changing the outcome of the action from a simple case of cheating to something else. In so doing, students relied on two basic points.

First, 25 (39%) of the students attempted to minimize the seriousness of their actions by comparing it to other, more serious, forms of cheating. We label these arguments **comparisons** because it is framed as ‘action A (which I did) is somewhat unethical but action B (which I did not do) is more unethical’. For example:

I really didn’t consider working with another person that unethical. Taking and copying answers from the key was highly unethical;

and

I would only ask someone else to help with homework assignments. I would never outright cheat on an exam.

Others focused on how the work was allocated between the collaborators and made a distinction between equal and unequal efforts.

Should [working together] constitute cheating? Well, as long as people do the work (not copy) and learn something, then no.

I worked on it with [friend] for about 4 hours. However, we both put equal effort into doing the problem and didn’t “free-ride”.

Second, 17 (27%) of the students minimized the seriousness of their behavior by focusing on **outcomes** other than cheating. Specifically, these students rationalized that if learning is the point of the class, and collaborating helps them learn, then collaborating, even on a test, must be good. The forcefulness of this argument ranged from those who thought it should be considered a lesser form of cheating

Of course I think people who cheat in order to understand things better and not just because they have time constraints or want to get good grades are more acceptable to those who do not even consider the behavior to be cheating

Should it constitute cheating? Well, as long as people do the work (not copy) and learn something, then no.

Finally, there were those students who made arguments based on the conflict between the rules and learning. Given the conflict, they chose the side of learning.

I felt that the nature of the class was centered upon learning the material rather than a strict adherence to the rules (honor code).

The relationships of the above rationales to each other and to our basic model of the phenomenon are shown in Figure 3.

INSERT FIGURE 3 ABOUT HERE

DISCUSSION

Recent work on moral reasoning has focused on the psychological connectedness of actors to the outcome of their action (e.g., Jones, 1991; Moberg & Seabright, 2000). These studies argue that a strengthening of this connectedness will lead to an increase in moral behavior on the part of the actors. Our results extend this literature by showing how actors weaken this connection when engaging in less moral behavior. Our discussion will begin with an overview of the two main literatures looking at this phenomenon: moral imagination and moral intensity. We apply the concepts of these literatures to our study's context and show how actors may manipulate the relevant factors when engaging in unethical behavior. We continue by outlining a more general process used by our respondents to rationalize behavior that is acknowledged to be wrong. We conclude by addressing the implications of our findings for practitioners attempting to minimize unethical behavior in the workplace or the classroom.

Werhane (1999) addressed the issue of why ordinary decent managers engage in unethical, or at least questionable, behavior? According to her thesis, part of the problem stems from the roles played by managers. In particular, managerial roles often lead to a type of myopia described as the "narrow perspective" that managers often have when performing their functions.

This narrow perspective, in turn, can prevent the manager from viewing the action from the perspective of others that may be affected by the outcome.

Recent work on this tendency of managers to not consider the impact of their actions on others has focused on the idea of moral exclusion (e.g., Moberg & Seabright, 2000; Staub, 1990). Opatow (1990: 1) defines moral exclusion as occurring “when individuals or groups are perceived as outside the boundary in which moral values, rules, and considerations of fairness apply.” An example of this effect is given by Trevino and Weaver’s (1996) study of the competitive intelligence industry. The authors found that the presence of such myopia “create[s] a barrier to moral perception such that harm to a competitor is not recognized as an ethical concern” (1996: 15).

Werhane argues that failure to recognize or label issues as ethical is often due to a lack of *moral imagination* on the part of the manager. Moral imagination is defined as “the ability in particular circumstances to discover and evaluate possibilities not merely determined by that circumstance, or limited by its operative mental models, or merely framed by a set of rules or rule-governed concerns” (1999: 93). Moberg and Seabright (2000) argue that moral imagination can counteract the problems of exclusion by increasing a person’s moral sensitivity to others.

From the perspective of our basic model of cheating, the ability to take a disinterested perspective has the effect of tightening the relationship between the self, the behavior and the outcome (see Figure 4 below). By using moral imagination to understand the impact of your actions on others – especially when this impact is negative – the internal cost of behavior such as cheating may increase, thereby making it less likely to be engaged in.

Subsequent studies have focused on the practical implications of the moral imagination concept on the work of managers. For example Moberg (2003) examined the usefulness of moral imagination when applied to a managerial intervention in employee-employee conflicts.

His conclusion was that managers are burden with mental frames that are not conducive to observing employee due process rights. He goes on to argue that when managers have a more fully developed moral imagination, they are able to transcend the existing moral frames that define “appropriate” managerial responses and be more effective in resolving such conflicts.

Within the context of our study, examining the students’ responses about cheating allows us to explore the extent to which they reveal a moral imagination. The responses we examined were made by students after they had turned in their papers and after the professor realized the students had engaged in wide-spread cheating. They were assured that their answers would be kept anonymous, that their grades would not be affected, and that the purpose was for the professor to understand their behavior better. Moreover, they were assured confidentiality in any subsequent discussion of their responses. If they were going to use moral imagination to take a dispassionate stance on their behavior, this was a situation that would appear to encourage that.

One of the most noticeable aspects of the student responses, however, is the almost complete lack of moral imagination. Given that such an imagination is how one can “project alternate ways to frame experience and thus broaden, evaluate, and even change one’s moral point of view” (Werhane, 1999: 92) it is clear that few students took the opportunity the professor afforded them to exercise this capability.

Specifically, student responses were grounded in their own concerns – e.g., time, grade pressure, desire to learn, desire to help others – such that they exhibited high levels of moral exclusion. As noted above, cheating impacts the other students by skewing the distribution of rewards associated with the activity. Information asymmetries prevent employers and graduate schools from differentiating the student whose grade is the result of cheating from the one whose grade is the result of their own knowledge or effort. As a result, the two students are evaluated as being equal thereby diminishing the comparative evaluation of the ‘honest’ student.

Moreover, the 'cheating' student is evaluated more highly than the student with lower grades but whose knowledge and effort levels are higher. The cause and effect of cheating on others was mentioned by students but only in relation to themselves. Several responses rationalized cheating behavior as a necessary defense to the cheating of others. Yet in an extreme example of moral exclusion, none of the students discussed this impact on others. The students knew that the behavior of others had an impact on them, but were unable or unwilling to consider how their own behavior impacted others when the situation was reversed.

On a more abstract level, we believe classroom dishonesty has an impact on the integrity of the educational process, the efforts of the professor and the overall culture of the organization. Student responses acknowledged these general categories of concern but only for how they positively impacted their decision to cheat. Again, the responses failed to consider the reciprocal relationship of how students' own behavior impacted the institutional integrity and efforts listed above.

The students' lack of moral imagination, i.e. the ability to place themselves in a dispassionate position to evaluate their actions and consider alternatives, may indicate that they did not even see the issue of cheating as a moral one. Jones (1991) offers an issue-contingent model that describes the process a person goes through prior to engaging in moral behavior. The process begins with recognizing an issue as a moral one, making a judgment, establishing intent to act upon the judgment, and then behaving. The model proposes six aspects of a situation that lend it *moral intensity* and thereby increase the likelihood of each of these steps occurring. The six aspects are magnitude of consequences, social consensus, probability of effect, temporal immediacy, proximity, and concentration of effect.

Increasing moral intensity also serves to tighten the relationship between an actor, an action and its outcome as outlined in our basic model of cheating. By increasing the intensity of

the model's factors, each aspect of the relationship becomes more salient to the actor and increases the likelihood that the actor will view the issue of cheating as a moral one. However an examination of student responses reveals that they neither viewed the issue of cheating to be one that was highly morally fraught nor did they consider any of the individual factors particularly intense.

INSERT FIGURE 4 ABOUT HERE

First, proximity represents the psychological closeness a person feels to anyone who might be impacted by an action. As such, this concept is analogous to aspects of moral imagination. As previously discussed, student responses failed to acknowledge that anyone else was impacted by their actions thereby making the degree of psychological closeness moot.

Second, social consensus refers to the extent to which an action is widely perceived as being moral or immoral. Actions that are widely acknowledged as being wrong should increase the consideration of this 'wrongfulness' by the actor and thereby increase the social cost of such behavior. While society as a whole may consider cheating to be an immoral act, students were able to bypass this effect by selectively choosing sub-societies whose behavioral norms helped them justify their behavior. Collaboration, while against the rules of the assignment, was justified as being widely practiced and strongly supported by the University community. Furthermore, while violating the rules of the assignment may be considered immoral both by the University community and society at large; it was considered acceptable and therefore moral by the student community. By being able to selectively choose societal subgroups to justify their decisions, students were able to both neutralize the negative impact of moral intensity and justify as moral behavior that they acknowledge to be wrong.

Both probability of effect and temporal immediacy serve to tighten the connection between an action and its outcome. The former concept refers to the probability that an action

will result in a specific outcome while the former is concerned with the length of time between action and outcome. Whether an increase in the intensity of these factors results in moral behavior depends on how the actor views the outcome. Here, students viewed the outcome of engaging in the prohibited activities in ways that were positive: receiving a higher grade, reducing stress and having more time for other activities. Because negative outcomes were not considered, probability of effect and temporal immediacy served to increase the perceived value of cheating (e.g., If I cheat my stress will go down almost immediately).

Magnitude of consequences is the extent to which harms or benefits accrue because of an act. As discussed above, students focused on the benefits to their actions while ignoring any harm. Similarly, concentration of effect is the inverse of the number of people affected by a particular act. By excluding the consideration of others in their moral reasoning, students were able to make any impact from concentration of effort moot.

In addition to showing how actors can manipulate the factors associated with moral imagination and moral intensity to reduce their impact or justify unethical decisions, our results reveal a more basic strategy used by actors to rationalize unethical behavior. Whereas the prior approaches are based on tightening the connection between the actor, action and outcome, our results indicate that actors actively seek to increase the distance between themselves and the outcome to rationalize their involvement in unethical behavior. We refer to this process as *ethical distancing* because it involves two distinct steps. First, the actor knows that their basic action will result in an unethical outcome. Second, the actor then attempts to create distance between themselves and that unethical outcome. Our findings indicate that this distancing occurs at three points in the process.

First, the students attempted to distance themselves from their actions using two basic approaches. One approach involved a claim by the students that they would not have cheated but

for the interference of a third party. Responsibility for the commission of the action then shifts from the student to the other party thereby breaking the connection between the self and the action. A second approach involves the actor making a moral distinction between themselves and their action. The reasoning here is that I did the action but I am not the kind of person to do the action. Focusing on this split seems to allow the actor to avoid personal responsibility and distance themselves from the behavior itself.

A second strategy used to achieve ethical distancing focuses on the action itself. Here, the key is to view the action as something good while ignoring its negative aspects. Within our context, students performed an action – collaborated with others – that was against the explicit rules of the examination. Students also seemed to understand why it was against the rules in that it could inflate the performance evaluation for the student. By focusing on this reasoning, students were able to shift the wrongfulness of the action away from the action itself and towards the role played within the action. For example, students rationalized that if collaborating is wrong because it can inflate grades, but I collaborate for reasons other than inflating my grade (i.e., helping someone else), then my action is not wrong. The result is that while students acknowledged that they did the action in question, they were able to distance themselves from its wrongfulness.

Another strategy that focuses on re-defining the action is based on the idea that such behavior is socially acceptable. This reasoning is similar to the social consensus argument of moral intensity discussed above. From the perspective of ethical distancing, it is important to emphasize that the goal is to distance themselves from any wrongfulness by arguing that the act itself is not wrong.

The third strategy used to achieve ethical distancing involved a focus on alternative outcomes from the behavior. Students used two approaches to achieve this rationalization. In

the first approach, students acknowledge that their behavior was wrong but then compared it to another situation that was more wrong. For example, students would say that collaborating was wrong but copying answers would be more wrong. The goal here seems to be one of accepting a behavior as wrong while minimizing how wrong. In terms of moral intensity discussed above, this strategy has the effect of reducing the intensity of magnitude of consequences. A key distinction however, is that the goal from an ethical distancing perspective is to lower the wrongfulness of the action to a point where it is acceptable.

The final approach used by the students is to parse out the various outcomes of the action and focus on good outcomes while excluding more negative ones. For example, collaborating may result in both cheating and an increase in what the student learns. Students could then compare the two outcomes and rationalize their decision by arguing that the good outcome outweighs the bad. The result is that the students are able to distance themselves from these negative aspects of the outcome.

IMPLICATIONS

Our results have important implications for both our understanding of moral reasoning and for faculty/managers concerned with minimizing unethical behavior. For scholars, our study has two important implications. First, we inform work on moral imagination and moral intensity by showing how the factors that can be used to encourage ethical behavior can also be manipulated to encourage behavior that is unethical. This raises several issues that should be addressed in future studies. For example, future research should explore the tension between the different perspectives of factors such as social consensus to determine how one can emphasize one perspective while deemphasizing another. In addition, while our study highlights several ways in which actors can manipulate the factors outlined above, there are bound to be others. As

such, future research should focus on how individuals react to and interpret the concepts of moral imagination and moral intensity.

We have also extended this literature by outlining a process that actors use to actively rationalize wrongful behavior. Actors engage in wrongful behavior not just because factors discouraging such behavior are ineffective, but because they actively seek justification it. Future research needs to look at this phenomenon more closely to add both breadth and depth to our understanding. Regarding the former, while this study outlined four basic approaches to ethical distancing, no claims are made that these are exclusive. Future studies should explore other ways that individuals seek to distance themselves from their behavior. Regarding the latter, our understanding would benefit from more in-depth analysis of each of these processes. For example, the ability of the respondents to separate themselves from their actions is intriguing in that they are discussing why they do not do something to explain why they did it. An examination of this process by those better schooled in psychology would significantly benefit our understanding.

For practitioners, our results provide guidelines for encouraging ethical behavior in the classroom or workplace. Specifically, by first outlining the processes used to justify unethical behavior, managers can use moral imagination to understand the motives of their employees and counteract likely rationalizations by addressing them directly. For example, managers can emphasize that competing social norms are not relevant, that the action is wrong regardless of the underlying intent, or that it is the wrongfulness of the action that is important and not the degree of wrongfulness. While not a panacea for controlling unethical behavior, such an approach should help reduce the offending behavior.

Corporate scandals such as Enron, Worldcom and Tyco, along with reports of extensive cheating by students, argue for the importance of understanding moral reasoning. We need to

understand both why such behavior is happening and what we can do to counteract it. Our study contributes to this effort by outlining various strategies used by students to justify and rationalize their unethical behavior. The strategies used to rationalize cheating are an important warning about the future professional behavior of today's students and if tomorrow's managers are going to be able to forestall future cheating, then the processes by which these strategies emerge need to be clearly understood.

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Table 1
Student Rationalizations for Cheating

Acknowledgment that the core behavior was wrong	Rationalization	Type
<i>Separation of Self from Action</i>		
[L]ooking back on it now, I feel like my decision wasn't ethical because I violated the guidelines	From the viewpoint that I didn't know the exact guidelines about the project, I feel as though my decision had no ethical standards.	Confusion
Looking back, [my behavior was] not ethical. I obviously misjudged the seriousness of the problem, that it was a test problem, not a homework problem.	Most classes encourage working together and I was just unsure about this assignment	
It does [constitute cheating] because it is a take home exam. An exam is supposed to test one's knowledge of the materials and working with another alters the evaluation of how much you know.	I would rather work with students who did not cheat because I am usually one of those students	Character
In this case yes [it is cheating] when it is said we are not to work with other people then it is cheating. It is because you said it was.	After this situation, I do not think I myself would be inclined to cheat. However, I still may help others.	
<i>Third-Party Interference</i>		
It does [constitute cheating] if the take-home exam material is treated the same as the school exam is by the professor.	There must be a clear indication, through actions, to show that the take-home assignment is as serious as the exam.	Professor Clarity
I would say yes [it is cheating] because if you said to not work together we shouldn't have.	But I would request more reminders on the 'solo' aspect of the assignment since we had been predisposed to work on other things together.	
Well, when you put it like that, yes [it does constitute cheating]. Just seems like common sense.	Since it [answers on the Web] is so readily available, it would seem natural to consult it. It would have been better to change numbers so that [it] wasn't as much of an option.	Attractive Nuisance

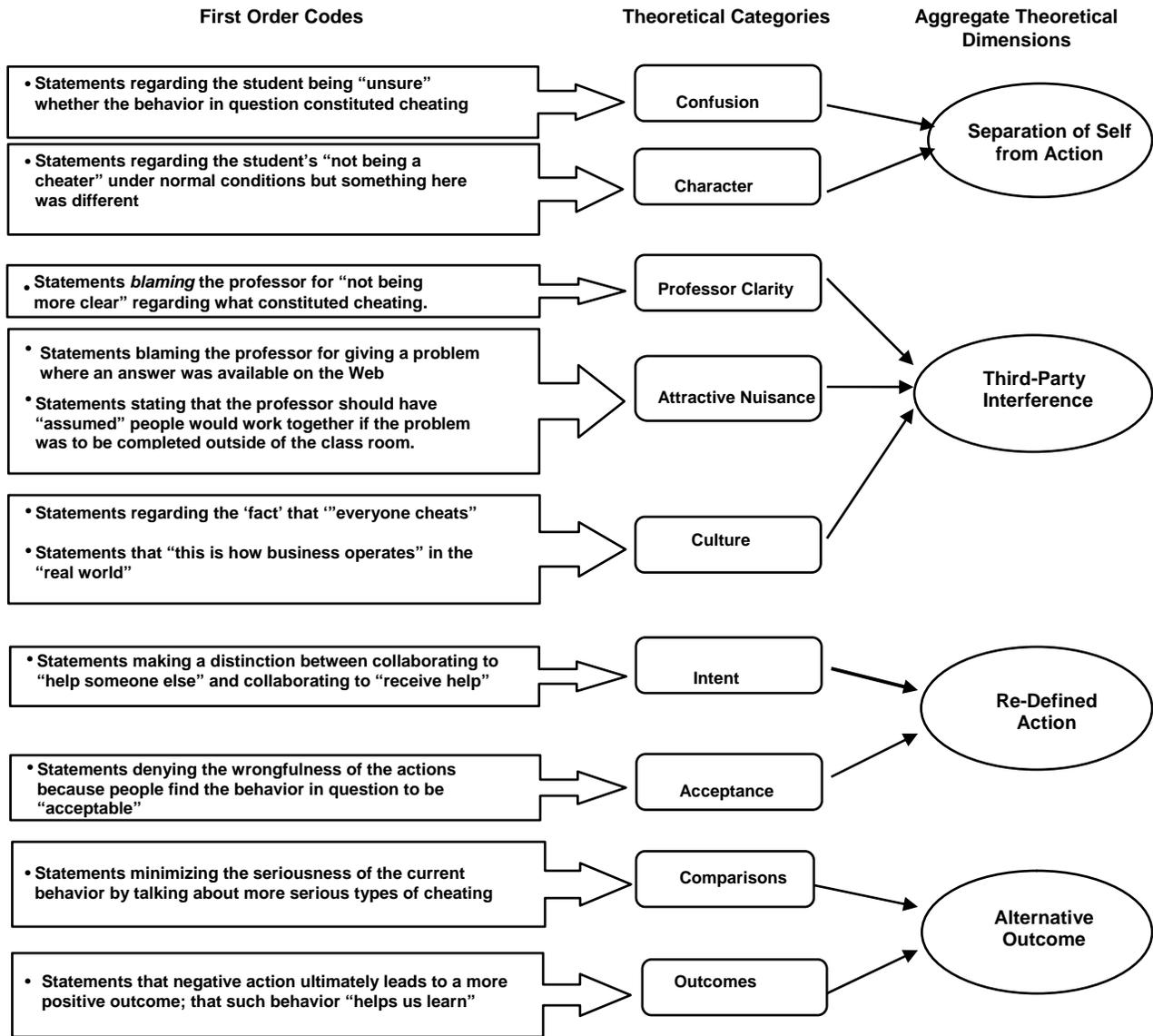
Table 1
(continued)

Acknowledgment that the core behavior was wrong	Rationalization	Type
If I would have really taken the time to think about it, I probably would have decided that since it represented part of the exam it was somewhat unethical to work together.	However, I felt that since the problem of the nature of “take-home”, it was acceptable. . . . I feel that if an assignment is given as take-home, it is acceptable to consult friends or other resources, again, unless you are given the exact answers.	Attractive Nuisance
[Did you cheat?] 50/50, since I was getting the calculation to a problem, then my answers were the same, pretty much cheating.	When everybody cheats, it’s ok to join the bandwagon.	Culture
If it is explicitly stated that it is exam material, then yes [it is cheating].	[C]oursework is based on the idea of working in teams efficiently and effectively. WE are so used to this that what others consider “cheating” to us is “teamwork”.	
<i>Re-Defined Action</i>		
Yes, [collaboration is cheating] because they share information.	[When is it okay to cheat?] When your intention is to learn the material but not just copy the solution.	Intent
By the strict definition of cheating, I suppose [working with someone is cheating].	I did not believe myself to be gaining an advantage over anyone else	
I did feel guilty after the fact [of handing in the assignment].	I feel my behavior and that of my classmates has a certain underlying acceptance.	Acceptance
Yes [it is cheating] for people who thought you couldn’t work with people.	I believe many did not feel they were violating the code by working in groups. Once an assignment leaves the classroom, I think many people believe that they can work in groups, etc. whatever needs to be done to get the right answers.	

Table 1
(continued)

Acknowledgment that the core behavior was wrong	Rationalization	Type
<i>Alternative Outcome</i>		
Yes, it does [constitute cheating] because it is a take-home exam.	I believe that the reason makes a big difference. If someone intentionally takes a test and cheated by looking at someone else's answers because they didn't study, I would view them far more harshly than someone who tried their best and studies a lot and just checked his or her answers on a homework assignment with a friend.	Comparisons
Working with a student (doing assignment together) is cheating because it's not your own work.	If you do the work yourself and then compare answers, you aren't really cheating.	
[It is cheating] Only if told not to [collaborate].	I forgot that you mentioned to work alone, so at the time, I felt like I was doing something good, working with someone, helping each to understand.	Outcome
I think that it is ok to "cheat" when you have a situation like we had.	Individuals should do their own work, or at least present their own interpretation of the work. When students share knowledge, it helps everyone understand a little better.	

Figure 1: Data Structure Overview



**Figure 2:
A Basic Model of Cheating**



**Figure 3:
The Basic Model and Ethical Distancing**

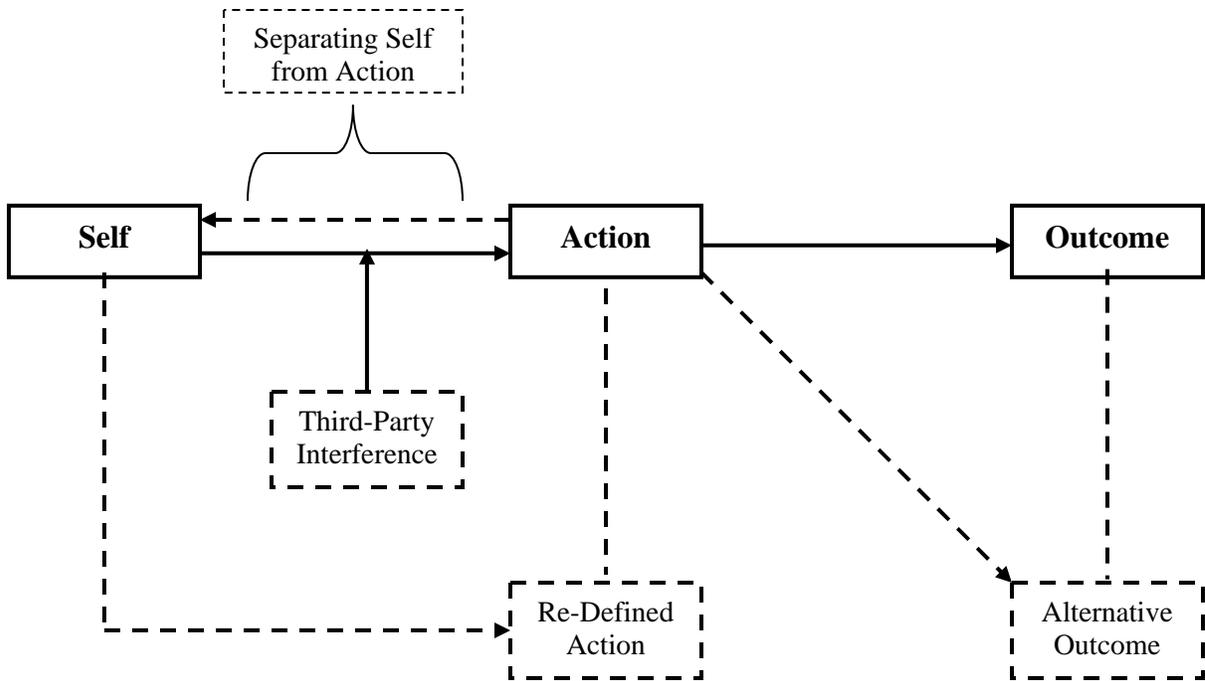
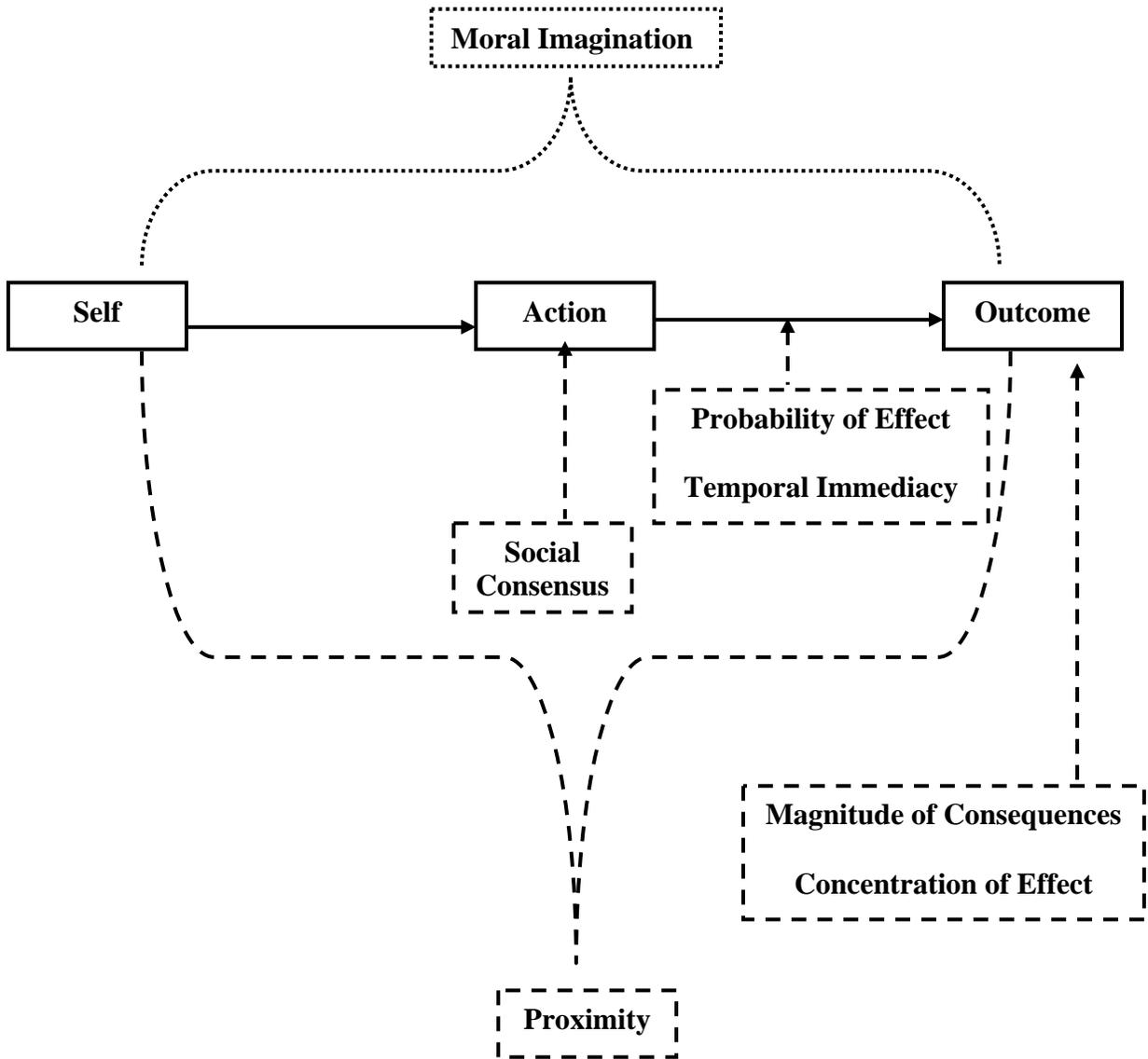


Figure 4:
Moral Imagination, Moral Intensity and a Basic Model of Cheating



Appendix A

The Questionnaire

1. To what extent did you receive assistance on the project from outside sources (e.g., working with friends, assessing the online answer manual)?
2. What factors affected your Question 1 decision?
3. How ethical was our decision?
4. We are aware that in all classes, some students will attempt to bend and/or break the rules through some form of cheating. Would you rather work with students who cheated or students who did not cheat? Why?
5. Does the reason people cheat make a difference in how you evaluate the action? Or, the person?
6. When is it okay to cheat (please try to provide specific examples)?
7. Can you imagine a situation when you would cheat? What would it be? How would you justify your actions?
8. What role did [the school's] culture play in your perception of what constituted acceptable behavior in completing the take-home assignment?
9. What role did [the school's] Honor Code play in your perception of what constituted acceptable behavior in completing the take-home assignment?
10. In our class situation, does working with another student on take-home exam material constitute cheating? Why or why not?
11. In our class situation, does consulting the online answer manual to check take-home exam answers constitute cheating? Why or why not?
12. In our class situation, does copying significant parts of the solution (i.e., answers to questions 8-10) for the take-home exam problem constitute cheating? Why or why not?