
CONTRASTING THE CHEATING BEHAVIORS OF COLLEGE STUDENTS FROM THE UNITED STATES AND JAPAN

Richard A. Bernardi
Roger Williams University
Bristol, Rhode Island

and

Jennifer L. Giuliano
Roger Williams University

Emi Komatsu
Roger Williams University

Bryanne M. Potter
Roger Williams University

Shuhei Yamamoto
Roger Williams University

ABSTRACT

Prior research on cheating lacks an international dimension. To our knowledge no one has compared ethics among countries. Our participants are students attending colleges or universities in Japan or the United States. The sample includes 318 students: 148 students from Japan and

170 from the US. Approximately 54% (46%) of the participants were female (male) students from a variety of majors. Our findings were consistent with those of Bernardi et al. (2004) with respect to the gender and the Academic Integrity Index; however, the scores on the Academic Honesty Scale were not significant for any of the three cheating histories we tested. We also found that differences in cheating behavior exist between the two countries (cultures).

INTRODUCTION

A growing problem in today's society is a perception about the lack of individual ethics. Whether we look to our corporate environment or to our elected officials, we face a growing body of evidence suggesting that ethics is not a primary consideration. We confront a similar dilemma in education; Davis et al. (1992) and Graham et al. (1994) find that academic dishonesty is a major problem on college and university campuses. Baird (1980), Davis et al. (1992), and Sisson and Todd-Mancillas (1984) find that, even though students know that cheating is wrong, most students admit to cheating at some time during high school or college.

This can result in a gradual increase in the magnitude of what one considers a minor deviation. Prior research identifies a number of reasons for cheating such as personality characteristics, low achievement, stress, and opportunity (Barnett and Dalton, 1981). Albrecht et al. (1995) believe that three elements must be present for fraud (i.e., cheating) to occur: (1) some sort of pressure, (2) the possibility of not getting caught, and (3) the ability to rationalize the action as acceptable. While many

rationalize that cheating in college does not relate to business, Baack et al. (2000) believe that reinforcing patterns of behaviors over time leads to a reduction in one's sensitivity to ethical issues.

In this research, we use the Attitudes on Honesty Scale and Academic Integrity Index (Bernardi et al., 2004) to measure students' views about cheating. The Attitudes on Honesty Scale combines the characteristics of those who cheat (Laza-Kaduce and Klug, 1986; Malinowski and Smith, 1985) with a situational approach (McCabe and Trevino, 1993). Our study examines the associations among academic cheating, moral reasoning, moral judgment, and culture. Our sample includes college students from the United States and Japan.

LITERATURE REVIEW

Overview

Blasi (1980) maintains that behavior follows reasoning and judgment. We combine Blasi's model with Rest's (1979a) four-step model for ethical decision-making: (1) recognizing an ethical dilemma; (2) evaluating the alternatives; (3) making a decision; and (4) acting on the decision. To evaluate the participants' awareness of steps one and two, we use their scores on the Attitudes on Honesty Scale (AHS). As a surrogate for step three, we use the subjects' responses (should/should not cheat) on a Likert scale (i.e., the Academic Integrity Index), in each scenario of the AHS. Self-reported

academic honesty/dishonesty was used as a surrogate for acting on the decision in step four.

Recognizing an Ethical Dilemma

Several studies note that, as an individual's score on the Defining Issues Test (Rest, 1979b) increases, ethical sensitivity increases and positive actions occur (i.e., whistle blow on the offenders). These findings occur in a wide sample of research including: academe (Brabeck, 1984), auditing (Bernardi, 1994), and dentistry (Rest et al., 1986). Bernardi et al. (2004) found that, as scores on the Attitudes on Honesty Scale increased, academic honesty (cheating) increased.

The Attitudes on Honesty Scale measures the decision-making process a student uses when confronting a cheating scenario. Two of the scenarios evaluate the potential for cheating on a final term paper either at the beginning or at the very end of a semester; the third evaluates the possibility of giving someone the copy of a test ahead of time. Scores on the Attitudes on Honesty Scale are computed determining which of the four top considerations in each scenario are at Kohlberg's (1976) Stages Five and Six.

Karnes et al. (1990) believe that ethical issues can result in individual differences in opinions that relate to culture. In a study of student attitudes over ten countries, Bernardi et al. (2003) found that as Hofstede's cultural construct of individualism increased perceptions of unethical acts were rated as being more acceptable. These findings suggest that there may be an association

between the cultural construct of individualism and Kohlberg's (1976) theory of moral development, which attempts to model an individual's reasoning process in ethical situations. While Kohlberg relied on individual interviews, Rest (1979a) adapted Kohlberg's stages of moral development into the Defining Issues Test (1979b), which is a paper-and-pencil test. The Defining Issues Test (DIT) uses Stages Two through Six of Kohlberg's model (i.e., the lowest stage is not examined in the DIT). This is especially important because Bernardi et al. (2004) modeled their Attitudes on Honesty Scale (AHS) on Rest's (1979) DIT.¹

One can compare Hofstede's (1980) construct of Individualism and Rest's stages of moral development by overlaying the two theories on a spectrum. In more individualistic societies, a person is focused on their personal welfare, which relates to Stage Two on Rest's DIT. As one thought process matures, the focus of their reasoning becomes more community oriented and less self focused. In the final two stages of moral development, individuals focus protecting the rights and welfare of individuals and following rules that are rational and impartial to all citizens. If this concept of a spectrum relationship exists, then one would expect that more individualistic (collective) societies would score lower (higher) on the Academic Honesty Scale (AHS), which is based on Rest's DIT. This leads to our first hypothesis (hypotheses stated in the alternate form):

H1: *The probability of cheating is negatively associated with scores on the Attitudes on Honesty Scale.*

Making a Decision

When facing an ethical dilemma, individuals evaluate how various considerations influence the alternatives available to them (Rest et al., 1986). Their decision of how to act will reflect the value judgments they make on concerning how the considerations influence their alternative actions. Borrowing on Rest's (1979a) four-step model for ethical decision-making, we believe that decisions positively associate with actions. Consequently, higher total scores on the Academic Integrity Index (i.e., making a decision) will associate with acting honestly.

As part of the AHS, participants estimate the likelihood that the student in each scenario would act in an ethical manner; Bernardi et al. (2004) refer to this as the Academic Integrity Index (AII). The AII for each scenario is measured on a seven-point Likert scale that uses Seven (One) as the highest (lowest) probability of maintaining academic integrity (cheating).² The Overall AII is the sum of the three individual AII estimates from the Likert scales, which indicates a student's propensity to be honest/dishonest.

H2: *The probability of cheating is negatively associated with scores on the Academic Integrity Index.*

Culture's Consequences

Internationally, we have evidence that behavior that is commonplace in some cultures is frowned upon in other cultures. Hofstede (1991: p. 112) defines culture as a:

[S]et of likely reactions of citizens with a common mental programming. . . . reactions need not be found within the same persons, but only statistically more often in the same society.

Hofstede maintains that culture represents a system of shared values and beliefs. If this is the case, then one may anticipate that attitudes on cheating and, therefore, cheating patterns may vary across cultures.

Triandis (1984) and Triandis et al. (1988) believe that Hofstede's Individualism construct inherently reflects the spectrum of beliefs between focusing on the individual's interests to a concern for the entire society in more collectivist societies. For example, Hofstede maintains that the individualism construct implies that, in more individualistic cultures "*everyone is supposed to take care of him or herself and his or her immediate family; "I" consciousness; and Self-orientation*" (Hofstede, 1984: p. 235). Arnold et al. (1999) offer an explanation for this finding. They used a scenario involving an auditor who had a history of being over his time budget. In the scenario, the auditor could either do more audit work or sign-off on an incomplete audit. While doing more audit work would result in being over budget and

jeopardize his job, signing off on an incomplete audit would allow him to meet his time budget.

Husted (1999) finds that honesty negatively associates with Hofstede's construct of individualism. Arnold et al. (1999) found that, as Hofstede's Individualism construct increased, the probability of doing more audit work decreased. Finally, in a study including participants from the United States and Japan, Cohen et al. (Cohen, 1995: p. 58) also find that "*the willingness to undertake a questionable action was generally lower outside the United States.*" For the countries in this study, individualism for the US is 50 points higher than for Japan, which suggests that the rate of academic dishonesty will be higher for the US than Japan.

H3: *The probability of cheating is higher [lower] for US (Japanese) students.*

Demographic Variables

College students should be at a similar level of moral development due to their age and education (Rest, 1979a). These factors explain 52 percent of the variation (Rest et al., 1986) in scores on the on the Defining Issues Test (Rest, 1979b). In general, research shows that males and females score similarly on the Defining Issues Test. However, research also indicates that female accounting students (auditors) consistently score higher than male accounting students (auditors) on the DIT (Bernardi, 1995; Lampe and Finn, 1992). While Luthar et al. (1997) found that female undergraduates were more likely to have ethical

attitudes about cheating than male undergraduates, Bernardi et al. (2004) found that gender was significant on the Attitudes on Honesty Scale, which was developed from the DIT. Bernardi et al. also found that, while male students had a higher incidence of cheating in both high school and college, females did not carry their cheating behavior forward from high school into college.

H4a: *The probability of cheating in high school is higher for female students than male students.*

H4b: *The probability of cheating in college is lower for female students than male students.*

Throughout their college careers, students are exposed to a variety of experiences. For instance, courses present new ideas and materials and students socialize with other students from diverse backgrounds. Learning, both academic and social, increases as a student progresses from freshman year to graduation. We maintain that the sum of a student's temptations to cheat also increases from freshman year to graduation. Consequently, the cheating rate should also increase if one asked the question of a freshman and again of the same student just prior to graduation. In our research, we use age as a surrogate for a student's year in college.

H5: *The probability of cheating in college increases with age.*

SUBJECTS AND MEASURES

Participants

Of the 346 students from five universities who completed the research instruments, 28 (8.1 percent) were dropped from the sample because of missing data or because their responses on the Attitudes on Honesty Scale (AHS) exceeded the maximum number of meaningless responses.³ The remaining 318 students consist of 170 US students (62 males and 104 females) and 148 Japanese students (84 males and 64 females).

The data in Table 1 show the proportion of our sample and Diekhoff et al.'s sample by year in college. The current sample is essentially similar between the Japanese and US samples by year in college. However, in the Diekhoff et al. (1999) study, 53.6 percent of the US sample is freshmen and only 17.8 percent are juniors or seniors compared to the Japanese sample where only 11.6 percent are freshmen and 53.3 percent are juniors or seniors. While Diekhoff et al. acknowledge that the difference in levels is a limitation; they also stress the difference in the rate of cheating between US and Japanese students (55.4 versus 26.0 percent).

TABLE 1
SAMPLE PROPORTIONS BY YEAR IN COLLEGE

<u>Study</u>	<u>Freshmen</u>	<u>Sophomores</u>	<u>Juniors</u>	<u>Seniors</u>
Current Sample				
Japan	16.2	23.6	23.6	36.5
United States	16.5	26.5	20.0	37.0
Diekhoff et al.				
Japan	11.6	33.7	35.5	17.8
United States	53.6	28.3	12.2	5.6

The Table 2 data indicate that 126 students (48 from the US and 78 from Japan or 39.6 percent of our sample) reported that they did not cheat in either high school or college (hereafter referred to as “never cheated”). Of the remainder, 88 students (68 from the US and 20 from Japan or 27.7 percent of our sample) indicated they only cheated in high school and four students (four from the US and none from Japan or 1.3 percent of our sample) indicated they only cheated in college. Finally, 100 students (54 from the US and 46 from Japan or 31.4 percent of our sample) admitted to cheating in both high school and college. Our sample’s self-reported

cheating rate of 61.4 percent ($100 - 39.6$) is similar to the 66.4 percent rate for cheating reported by Bernardi et al. (2004) for college seniors.

TABLE 2
COMPARING CHEATING BEHAVIOR WITH THE AHS AND AII SCORES

<u>US Sample</u>	<u>Proportion of Sample</u>		<u>AHS</u>		<u>AII</u>	
	<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>
Cheated:						
Only in High School	20 (32.3)	48 (44.4)	24.7	34.9	15.0	16.5
Only in College	none	none	--	--	--	--
Both HS and College	30 (48.4)	24 (22.2)	23.1	24.7	11.9	11.7
Total Cheated:	50 (80.7)	72 (66.6)	23.7	31.5	13.1	14.9
Never Cheated	12 (19.3)	36 (33.4)	32.2	39.1	19.7	17.3
Overall	62 (100)	108 (100)	25.4	34.0	14.4	15.7
<u>Japanese Sample</u>	<u>Proportion of Sample</u>		<u>AHS</u>		<u>AII</u>	
	<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>	<u>Males</u>	<u>Females</u>
Cheated:						
Only in High School	10 (11.9)	10 (15.6)	30.7	38.7	15.6	17.0
Only in College	2 (2.4)	2 (3.1)	[6.7]	[40.0]	[12.0]	[16.0]

Both HS and College	<u>28 (33.3)</u>	<u>18 (28.2)</u>	24.3	17.8	10.4	9.9
Total Cheated:	40 (47.6)	30 (46.9)	25.0	26.2	11.8	12.7
Never Cheated	<u>44 (52.4)</u>	<u>34 (53.1)</u>	34.8	37.8	16.5	17.9
Overall	84 (100.0)	64 (100.0)	30.4	32.4	14.3	15.4

XX (XX.X)	Number (Percent of Sample)	AHS	Attitudes on Honesty Scale
[XX.X]	N is only one (not an average)	AII	Academic Integrity Index

Research Instruments

The research instruments include the Attitudes on Honesty Scale and the Academic Integrity Index (Bernardi et al., 2004). For the AHS, subjects who include four or more meaningless responses in their top four considerations in the dilemmas were dropped from the sample. The Academic Integrity Index (AII) is the sum of the three estimates students make concerning academic honesty/dishonesty on the AHS. Table 2 shows the average scores for the AHS, and AII by country, gender, and academic honesty/dishonesty.

We used the Attitudes on Honesty Scale (AHS) to measure the subjects' situation-specific moral reasoning (Bernardi et al., 2004). For each dilemma on the AHS, there are 12 considerations that reflect reasoning at the upper five stage levels of moral development follow each dilemma. Participants are asked to rate importance each of these considerations to the decision on a five point scale from "Great Importance" to "No Importance". Individuals then rank the four most important considerations for each of the three dilemmas,

which are used to measure the percent of Stage Five and Six considerations in a subject's decision process. Test scores range from zero to 90; a score of zero (90) indicates that all ranked considerations were in the lower four (upper two) stage levels of reasoning on the AHS.

For the Japanese sample, one person first translated the survey questionnaire into that country's language. A second person then translated the Japanese version questionnaire back into English to ensure that the initial translation correctly reflected the meaning intended. The individuals who translated the questionnaire data were Japanese students attending college in the US. Additionally, the names on the Japanese version of the AHS were changed to common Japanese first names.

Procedures

After completing and handing in the AHS, the participants filled out a background data sheet. The sequence of completing the background questionnaire after the AHS prevents the participant from responding to the questions on the background data sheet from biasing their responses on the AHS and AII.

RESULTS

Analytical Method

In the data analysis, we examine whether students' attitudes on cheating (i.e., reasoning) and

judgments concerning academic integrity (i.e., judgment) influence their academic honesty/dishonesty (i.e., behavior). The analysis compares students who had never cheated with (1) students who had only cheated in high school and (2) students who had cheated in both high school and college.⁴ We also compared students who had only cheated in high school with students who had cheated in both high school and college. We used logistic regression to determine whether a student's attitudes on cheating (measured by the AHS) and beliefs concerning academic integrity (measured by the Academic Integrity Index) associated with academic honesty/dishonesty.⁵

TABLE 3

LOGISTIC REGRESSION MODELS FOR CHEATING

PANEL A: Only in High School versus Never Cheated

<u>Model</u>	<u>LogLikelihood</u>	<u>ChiSq</u>	<u>Prob>ChiSq</u>	<u>RSq.</u>
Difference	20.02	40.04	.0001	0.138
Full	<u>124.92</u>			
Reduced	144.94			
<u>Term</u>	<u>Estimate</u>	<u>Std Error</u>	<u>ChiSq</u>	<u>Prob>ChiSq</u>
COUNTRY	0.86	0.17	26.44	.0001
AII	0.10	0.05	4.20	.0405
AGE	-0.03	0.11	0.07	.7956
GENDER	0.04	0.18	0.05	.8165
AHS	0.00	0.01	0.04	.8438

PANEL B: Cheated in Both versus Never Cheated

<u>Model</u>	<u>LogLikelihood</u>	<u>ChiSq</u>	<u>Prob>ChiSq</u>	<u>RSq</u>
Difference	55.46	110.91	.0001	0.357
Full	<u>99.70</u>			
Reduced	115.16			

<u>Term</u>	<u>Estimate</u>	<u>Std Error</u>	<u>ChiSq</u>	<u>Prob>ChiSq</u>
AII	0.30	0.05	38.66	.0001
COUNTRY	0.62	0.19	11.00	.0009
AGE	-0.33	0.11	8.38	.0038
GENDER	-0.43	0.18	5.47	.0193
AHS	0.01	0.01	0.30	.5816

PANEL C: Cheated in Both versus High School Only

<u>Model</u>	<u>LogLikelihood</u>	<u>ChiSq</u>	<u>Prob>ChiSq</u>	<u>RSq</u>
Difference	37.04	74.07	.0001	0.285
Full	<u>92.89</u>			
Reduced	129.93			

<u>Term</u>	<u>Estimate</u>	<u>Std Error</u>	<u>ChiSq</u>	<u>Prob>ChiSq</u>
AII	0.24	0.05	24.24	.0001
AGE	-0.40	0.11	12.31	.0005
GENDER	-0.45	0.18	6.07	.0137
COUNTRY	-0.43	0.20	4.68	.0305
AHS	0.00	0.01	0.10	.7541

Country: J (1) US (0) Gender: M (1) F (0) AII: Sum of Three Likert Scales

One of the interesting trends shown in Table 2 is the progression of scores on the Academic Honesty Scale and Academic Integrity Index. With the exception of the AHS scores for Japanese female students, the lowest scores are for those who cheated in both high school and college, followed

by those who only cheated in high school. The highest scores are for those who never cheated. For the female students from Japan, while the scores on the AII follow the trend described above, the average scores for those who never cheated and those who only cheated in high school are nearly identical (37.8 versus 38.7).

Only in High School versus Never Cheated

In this part of analysis, we compare the data for the students who had not cheated ($n = 63$) with the students who only cheated in high school ($n = 44$). Table 3 (Panel A) shows the logistic regression model ($r^2 = .138$). The only significant variable in this model was COUNTRY ($p = .0003$), which indicates that Japanese students were less likely to cheat in high school (**H3**). The other hypotheses concerning scores on the AHS (**H1**) and AII (**H2**) gender (**H4**), and age (**H5**) were not supported by the data for students who only cheated in high school.

Cheated in Both versus Never Cheated

Table 3 (Panel B) shows the logistic regression model ($r^2 = .357$) comparing the students who did not cheat ($n = 63$) with the students who cheated in both high school and college ($n = 50$). The data indicate that, as a student's beliefs about academic integrity (**H2**) increase ($p = .0004$), the likelihood of cheating decreases. The model also indicates that COUNTRY (**H3**) was again significant ($p = .0190$); Japanese students reported cheating in both high school and college at

a lower rate than students from the US. Another point is that, while female students clearly had a lower rate of cheating in the “in both high school and college” category (Table 2), GENDER (**H4**) was only marginally significant (.0981). AGE (**H5**), which is the surrogate for exposure to the temptation to cheat, was significant ($p = .0406$). Scores on the Attitudes on Honesty Scale (**H1**) were not significant in the modeling process.

Cheated in Both versus Only in High School

Table 3 (Panel C) shows the logistic regression model ($r^2 = .285$) comparing the students who only cheated in high school ($n = 44$) with the students who cheated in both high school and college ($n = 50$). For students who cheated in high school, the data indicate that, as a student’s beliefs about academic integrity (**H2**) increase, the likelihood of cheating in college decreases ($p = .0005$). Older students were more likely to have cheated in both high school and college (**H5**); this supports the notion that exposure to the temptation to cheat is cumulative ($p = .0131$). GENDER (**H4**) was marginally significant ($p = .0814$). While country was significant in the other two models, it was not significant in this model.

DISCUSSION AND CONCLUSIONS

Our analysis indicates a significant association among students’ attitudes on cheating, academic integrity, and academic honesty/dishonesty. The data in this study supports

the insights from Bernardi et al. (2004) using a sample of students from Japan and the US at all levels in their college education. The differences in beliefs and attitudes are most noticeable between those who cheated in both high school and college and those who never cheated. For instance, while the score on the AII is not significant for those who only cheated in high school, it is significant (.0004) between those who never cheated and those who cheated in both high school and college.

An interesting dichotomy appears if one compares the number of male and female students who cheated at a particular educational level to the total number of students from that country in Table 2. While nearly three times as many students from the US reported cheating only in high school (40.0 versus 13.5), the percent of students who reported cheating in both high school and college was approximately the same (31.8 versus 31.1). Consequently, there is a higher probability of a student from Japan carrying their cheating behavior forward from high school into college than for students in the US; however, this conclusion is only true for female students from the US.

Our Table 2 data also support the finding of Cohen et al. (1995) that engaging in questionable behavior is more likely to occur in the US than in Japan. Baack et al. (2000) maintain that reinforcing questionable behaviors leads to a reduced sensitivity to ethical issues, which suggests that cheating behavior may be carried forward into other environments (i.e., from college to the work environment). This result indicates that research should examine whether cheating in college

associates with similar behavior in a professional work environment.

Other aspects warranting further examination concern the curricular implications of the apparent reality that the moral behavior of US students is below that of their Japanese counterparts:

1. How do we increase the overall awareness of the unethical nature of cheating in our institutions?
2. Will the lower level of moral behavior of US students translate into a decrease in the level of ethical sensitivity in the business community?

Our data indicate that there are significant differences between students who cheat in both high school and college and those students who only cheated in high school or never cheated. The attitudinal differences noted in this research are worthy of further investigation on a broader sample of countries to determine whether cheating follows culture (Hofstede, 1991) as we speculated in our literature review. Such a study would require at least three carefully-selected countries with substantially different cultural constructs (Hofstede).

A limitation of this research, which is a limitation of all research using survey data, is that we use students' self-reported academic honesty/dishonesty as our final dependent variable. While our research includes students from several

universities in each country, these students may not be a representative sample. Finally, we assume that the Attitudes on Honesty Scale, and Academic Integrity Index are capable of measuring moral reasoning, and moral judgment.

Notes

1. Rest and Narvaez updated the DIT (i.e., DIT2) in 1998. Bernardi et al. (2004) used the original DIT for comparability purposes with the earlier research in the area of college student cheating. For a complete copy of the Academic Honesty Scale, please see Bernardi et al. (2004, pp. 408-411).
2. The Academic Integrity Index, which is the sum of the responses to the Likert scale question on each scenario of the AHS, is not used to compute the AHS score.
3. The two meaningless considerations were included in each scenario.
4. We did not compare the data for students who had only cheated in college because of the small sample size ($n = 2$).
5. The logistic regression model “*fits the probability of the [zero response] response*” (SAS, 2001); consequently, our models predict either never cheated (Panels A and B) or cheated in high school only (Panel C).

References

Albrecht, W., Wenz, G., and Williams, T. 1995. *Fraud: Bring Light to the Dark Side of Business*, Burr Ridge, IL: Richard Irwin.

Arnold, D. F., Sr., Bernardi, R. A., and Neidermeyer, P. 1999. An Investigation of the Effect of 'Auditor Involvement' on Issues of Independence in Europe, *Auditing: A Journal of Practice & Theory*, 18, Supplement: p. 45-67.

Baack, D., Fogliasso, C., and Harris, J. 2000. The Personal Impact of Ethical Decisions: A Social Penetration Theory, *Journal of Business Ethics*, Volume 24, Number 1: p. 39-49.

Baird, J. S. 1980. Current Trends in College Cheating. *Psychology in the Schools*, Volume 17, Number 4: p. 515-522.

Barnett, D.C., and Dalton, J. C. 1981. Why College Students Cheat. *Journal of College Student Personnel*, 22, November: p. 545-551.

Bernardi, R. A. 1994. Fraud Detection: The Effect of Client Integrity and Competence and Auditor Cognitive Style. *Auditing: A Journal of Practice & Theory*, 13, Supplement: p. 68-84.

Bernardi, R. A. 1995. Ethics Research in Accounting: A Note on Using the Defining Issues Test, *Accounting Educators' Journal*, Fall: p. 1-16.

Bernardi, R., Delorey, Erin L., LaCross, Catherine C., Waite, Rebecca A. 2003. Evidence of Social Desirability

Response Bias in Ethics Research: An International Study, *The Journal of Applied Business Research*, Volume 19, Number 3: p. 41-51.

Bernardi, R. A., Metzger, R. L., Scofield-Bruno, R., Wade-Hoogkamp, M. A., Reyes, L. E., and Barnaby, G. H. 2004. Examining the Decision Process of Students' Cheating Behavior: An Empirical Study, *The Journal of Business Ethics*, Volume 50, Number 4: p. 397-414.

Blasi, A. 1980. Bridging Moral Cognition and Moral Action: A Critical Review of the Literature. *Psychological Bulletin*, 88: p. 1-56.

Brabeck, M. 1984. Ethical Characteristics of Whistle Blowers, *Journal of Research Personality*, 18, June: p. 41-53.

Cohen, J. R., L. W. Pant, and D. J. Sharp. 1995. An exploratory examination of international differences in auditors' ethical perceptions. *Behavioral Research in Accounting*, 7: p. 37-64.

Davis, S. F., Grover, C. A., Becker, A. H., and McGregor, L. N. 1992. Academic Dishonesty: Prevalence, Determinants, Techniques, and Punishments, *Teaching of Psychology*, Volume 19, Number 1: p. 16-20.

Diekhoff, G. M., LaBeff, E. E., Shinohara, K. and Yasukawa, H. 1999. College Cheating in Japan and the United States, *Research in Higher Education*, Volume 40, Number 3: p. 343-353.

Graham, M. A., Monday, J., O'Brien, K., and Steffen, S. 1994. Cheating at Small Colleges: An Examination of Student and Faculty Attitudes and Behaviors. *Journal of*

College Student Development, Volume 35, Number 4: p. 255-260.

Hofstede, G. 1991. *Cultures and Organizations: Software of the Mind*, New York: McGraw Hill.

Hofstede, G. 1980. *Culture's Consequences*, Beverly Hills: Sage.

Husted, B. W. 1999. Wealth, Culture, and Corruption, *Journal of International Business Studies*, Volume 30, Number 2: p. 339-360.

SAS. 2001. *JMP Statistics and Graphics Guide*, Version 4: p. 297, SAS: Cary, NC.

Karnes, A., Sterner, J., Welker, R., and Wu, F. 1990. A Bi-Cultural Comparison of Accountants' Perceptions of Unethical Business Practices, *Accounting Auditing and Accountability Journal*, Volume 3, Number 3: p. 45-64.

Kohlberg, L. 1976. Moral stages and moralization: The cognitive-developmental approach to socialization. In *Handbook of Socialization Theory and Research*, ed. D. Goskin: p. 347-480, Chicago: Rand McNally.

Lampe, J. C., and Finn, D. W. 1992. Reply, *Auditing: A Journal of Practice and Theory*, 11, Supplement: p. 68-73.

Lanza-Kadce, L., and Klug, M. 1986. Learning to Cheat: The Interaction of Moral Development and Social Learning Theories. *Deviant Behavior*, Volume 7, Number 3: p. 243-259.

Luthar, H. K., DiBattista, R. A., and Gautschi, T. 1997. Perceptions of What the Ethical Climate is and What it Should be: The Role of Gender, Academic Status, and Ethical Education. *Journal of Business Ethics*, Volume 16 Number 2: p. 205-217.

Malinowski, C. L., and Smith, C. D. 1985. Moral Reasoning and Moral Conduct: An Investigation Prompted by Kohlberg's Theory. *Journal of Personality and Social Psychology*, Volume 49, Number 4: p. 1016-1027.

McCabe, D. L., and Trevino, L. K. 1993. Academic Dishonesty: Honor Codes and Other Contextual Influences. *Journal of Higher Education*, Volume 64, Number 5: p. 522-538.

Rest, J. R. and Narvaez, D. 1998. *Defining Issues Test-2*. Center for the Study of Ethical Development, University of Minnesota, Minneapolis, MN: University of Minnesota Press.

Rest, J. R., Barnett, R., Bebeau, M., Deemer, D., Getz, Irene, Moon, Y. L., Spickelmier, J., Thoma, S. J., and Volker, J. 1986. *Moral Development: Advances in Research and Theory*. Westport, CN: Praeger Publishers.

Rest, J. R. 1979a. *Development in Judging Moral Issues*. Center for the Study of Ethical Development, University of Minnesota, Minneapolis, MN: University of Minnesota Press.

Rest, J. R. 1979b. *Defining Issues Test*. Center for the Study of Ethical Development, University of Minnesota, Minneapolis, MN: University of Minnesota Press.

Sisson, E., and Todd-Mancillas, W. R. 1984. Cheating in Engineering Courses: Short and Long-Term Consequences, Paper presented at the Annual Meeting of the Midwest Section of the American Society of Engineering Education, Wichita, KS.

Triandis, Harry C. 1984. A Theoretical Framework for the More Efficient Construction of Culture Assimilators, *International Journal of Intercultural Relations*, Volume 8, Number 3: p. 301-330.

Triandis, Harry C., Richard Brislin, and C. Harry Hui. 1988. Cross-Cultural Training across the Individualism-Collectivism Divide, *International Journal of Intercultural Relations*, Volume 12, Number 3: p. 269-289.

Biographical Sketches

Richard Bernardi, Ph.D. is a Professor of Accounting at Roger Williams University. He is a retired U.S. Air Force Lieutenant Colonel who received his Ph.D. from Union College in Schenectady, New York. Dr. Bernardi has authored over 70 journal articles of which 14 are with his undergraduate students. He has been recognized with the Excellence in Teaching Award at both his former (1997) and current (2005) institutions. He can be reached by email at rbernardi@rwu.edu.

Jennifer Giuliano is a Business Management graduate of Roger Williams University in 2004. She presented this paper at the International Applied Business Research. Shortly after graduation, she started her career as an executive chef at a Conference and Resort Center in Connecticut. She also works part-time as an accountant for a dental practice.

Emi Komatsu graduated from Roger Williams University in 2001 as an International Business major. Since graduation, she has been working for a Japanese international trading company located in New York City.

Bryanne Potter graduated from Roger Williams University in 2001 as an International Business major. She pursued a career in Real Estate and has since applied that experience within the field of law as a Real Estate Paralegal in Quincy, Massachusetts.

Shuhei Yamamoto graduated from Roger Williams University in 2002 as an International Business major and has been working in music industry. He presented this paper at the International Applied Business Research. He is now working in independent music distribution at San Francisco, California.