Socially responsible future businesspeople: Is there a road map?

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Abstract
Business schools the essential source of preparation for future managers are increasingly asked to concentrate their attention on students’ moral attributes required for the apprehension, appreciation and handling of ethical issues and dilemmas. They are further under pressure to reconsider their role as a moral force in developing graduates potential for ethical and socially responsible judgment and behaviours that their future position of power demands.

Towards this direction, a holistic approach is developed, in the present paper, to explore the link between business students’: Internalised Code of Ethics, Anomia, their attitudes towards Academic Dishonesty and acts describing Managers Unethical Behaviours, their perceptions of University's Ethical Climate and finally the person-situational factors influencing students' Ethical Resistance in the workplace. A conceptual framework, developed by the two authors is tested. Within this frame a questionnaire was formulated based on new measures which capture the specific context characteristics as well as on constructs introduced by other researchers in the field. Some of the research findings are striking, having implications for educators, policy makers, human resource managers and employers.

Introduction
Criticism has been always surrounded business schools, focusing mainly on their weakness to address the ‘gap’ between what the market actually requires, in terms of knowledge, skills, and capabilities and those provided to business school graduates. Additionally, in a time of ethical lapses, moral and values ambiguity, insensitivity of the free market economy and scandals related to greed and unethical behaviours on the part of the companies, business schools, as the main source of future businesspeople, are further blamed for much of the unethical behaviours in the business world (Pizzolatto and Bevill 1996). Therefore today, business schools are under pressure to develop a strong sense
of socially responsible management amongst their graduates and reconsider their role as a moral force in preparing future businesspeople, capable of ethical judgment and behaviours.

The increasing interest in business students’ ethical judgment, intentions and behaviours both in the university and in the work environment is expressed in several studies. Indeed, recent research in the field uncovered that business students are more likely to engage in academic dishonesty than their non-business peers (Baird 1980; McCabe and Trevino 1993). For example, a survey of 15,000 students of different faculties of the top US universities indicated that business students provided the highest cheating rate (Meade, 1992). Further, it seems that business students tend to believe that they need unethical behaviour in order to successfully complete their degrees (Lane and Schaupp 1989).

On the hand, students’ beliefs and values, and consequently their ethical judgment intentions and behaviours are strongly affected by the environmental context in which they grow up but also by situational factors. Different countries and geographic regions and companies, develop varying ethical values, principles, norms and individuals’ ethical orientations. These differences are likely to result in ethical gaps. For example Tsalikis and La Tour (1995) found that Americans responded to bribery cases more ethically than people from Greece.
Considering the above theoretical discussion and the research findings it is obvious that the formation of ethical values, ethical judgment, intentions and behaviours among business students is a very complicated issue. Thus, a crucial need for the development of holistic approaches to map and get a deeper understanding regarding the ethical orientations of future businesspeople, not only within the university but also in the contemporary workplace, is revealed. Consistent to this rational, the purpose of the present paper is to approach and examine, in a systematic way, factors related to ethical judgment, intentions and behaviours of business students, the future businesspeople. The major raised, questions seem to be: Do business students’ values, beliefs, principals and norms (an Internalised code of Ethics—ICE) influence students’ ethical judgement, intentions and behaviours and if yes, to what extent? Are business students’ academic dishonest attitudes and behaviours an isolated phenomenon unrelated to their ethical judgement in the workplace? If not, do business schools have any proactive role to play as a moral force in reinforcing students’ ICE and preparing graduates for ethical judgement, intentions and behaviours in the university but also in the business world? If they have such a role, how strong will be business schools’ influence and which are the perspectives, in terms of graduates’ ethical resistance, when they will enter the contemporary workplace? Finally, does students’ negative world view (Anomia) has any influence on the above variables?
The paper begins with a brief review of the relevant literature. Then it proceeds to develop a conceptual framework representing the suggested hypotheses, presents the research methods used for data collections, tests the advanced hypotheses, analyses the results, discusses implications and raises issues for further research. Gender issues, although not hypothesised, are also examined.

**Literature and hypotheses**

A considerable research effort in the *business ethics* literature has been concentrated on the development and testing of *ethical decision-making models* and *multidimensional ethics’ scales* (McMahon 2002; Dubinsky and Loken 1989; Ferrell and Gresham 1985; Ferrell et al. 1989; Reidenbach and Robin 1990; Hunt and Vitell 1986; Trevino 1986; Rest 1986; Jones 1991). Further, numerous studies examined issues relating to nature, structure and measurement of the ethical decision-making process components and its determinants. Significant research attention seems to be devoted to: i) *ethical judgement* - ‘the stage of decision making in which the individual determines which course of action is morally right or wrong’, ii) *ethical intention* - ‘the state in which one decides to behave in an ethical or unethical manner’ and iii) *the factors affecting these variables* (e.g. moral intensity) (Barnett 2001; Frey 2000a and 2000b; Tsalikis et al. 2001).
According to research evidence, *judgment related to ethical issues* (issues that refer to the grey area between what is right or wrong) (Holian 2002) is a subject of multiple forces i.e. personal traits, demographic, environmental and situational factors. Elements such as: gender, ethnicity, occupational experience and ideology, religion, socio-economic status, social milieu, geographic region, are the most examined ones. However, the relevant findings often appear to be contradictory and mixed. For example Ford and Richardson (1994) concludes that *religious* values do not influence attitudes toward ethics, whilst other researches found that religious beliefs affect students’ *ethical judgment* when they face an ethical dilemma. In case of *gender*, the picture appears to be the same. Research findings support the view that there is no difference between *males* and *females* in *ethical judgment, intentions and behaviours* (McCubby and Perry 1996). Indeed, Peppas and Peppas (2000) in their study focusing on Greek students confirmed that students’ attitudes towards an ethical practice code and ethical values are not affected either by *gender or age*. Contrary to these findings several studies in other countries conclude that *women had higher ethical standards* in comparison to men (Dawson 1997; Smith and Oakley III 1997; Deshpande 1997; Hoffman 1998; Shaffer et al. 2000).

As far as the *environmental* factors are concerned, *culture* seems to have the stronger impact on ethical judgement. According to Hofstede (1980) culture is regarded as a ‘collective mental programming’ that is common
among individuals in a particular national environment and an expression of values, norms and habits which are shared and deeply rooted within a nation. Hofstede found that the Greek society is characterised as: (i) a ‘typical bureaucratic’ with a high power distance; a high rule orientation (relied on rules) with unequal power distribution within society and organizations, (ii) as a ‘collectivistic society’ in which people from birth onwards are integrated into cohesive in-groups which throughout people’s lives continue to protect them in exchange for expectations to be loyal to these societies and to confirm to the societies’ obligations, (iii) masculine – ‘a society in which social gender roles are clearly distinct’ and (iv) uncertainty/avoidance - ‘people feel uncomfortable with unplanned or/and issues, decisions and situations’. Further Greek specificities imply that trust is rarely found among people, uncertainty is a problem and a threat and there is a significant concern with security (e.g. Nicolaidis 1992; Karassavidou and Markovits 1994; Kessapidou and Vasrsakelis 2003). Moreover, it has been also confirmed in a recent survey conducted by the European Foundation for Improvement of Living and Working Conditions in Europe (2004) that Greeks, amongst 15 European Countries, indicate the highest subjective economic strain, the highest level of perceived job insecurity, the lowest trust level in people (poor social capital) and the lowest level of life satisfaction. Also, there is high youth unemployment rate, particularly among university graduates. Further, according to the Transparency International Corruption Index for 2005,
Greece with a score of 4.3 (where 9.7 is the score of the least corrupted country and 1.7 the score of the most corrupted country), is ranked 47th out of the 158 countries. A position that is the worst compared to major European countries. Hence, in the present paper it is supported that the Greek context, as described briefly above, is expected not only to affect business students’ ethical judgement, but also the development on their part of a negative worldview (Anomia).

To conclude, no student is likely to enter university in general and business school more precisely as an ethical tabula rasa. They are expected to have moral principles and values and the capacity to discuss ethically sensitive issues which evolve both in the university (academic dishonesty) and in the business context. These principles, social and cultural norms and values are developed according to the experiences individuals have accumulated over their life time, within a specific environment (cultural, social, economic, political, technological), their family, schools and employment context in which the individual lives and operates (Cragg 1997). Personal values’ effect on ethical judgment seems to be formally recognized. For example, Hunt and Vitell (1986) and Ferrell and Gresham (1985) included values in their models as one of several personal attributes that might influence the ethical decision making process.

Seen from this perspective judgment related to ethical issues is a reflection of values, beliefs, principals and norms deeply embedded in the
individual’s character in the form of virtues or traits (Lynn and Oldenguist 1986). These elements function to prioritize or order values both moral and non-moral, shape judgment, guide behaviours and also the way individuals perceive the world (Cragg, 1997).

We therefore hypothesise that:

\[ H_1 \text{ Business students when enter the university have an Internalized Code of Ethics, formulated within a specific environment. This code can be identified and measured.} \]

The literature pertaining to Academic Dishonesty (AD) includes various forms of student cheating behaviours taking place both in and outside the classroom. Prescot (1989, 285) provides a broad definition, suggesting that cheating is ‘a fraudulent behaviour involving some forms of deception whereby one’s work or the work of others is misrepresented’. More precisely academic dishonesty involves acts of cheating and plagiarism (Roing and DeTommaso 1995), that can be described as simple as using crib notes in class and become as extreme as plagiarising others in outside assignments, by utilizing unauthorised sources or even hiring professionals to assist take home exams, write papers and reports. A positive effect on AD seems to have the low chance of being caught, caused by the attitude of academic staff and students, who seem reluctant to report and punish offenders (McCabe 1993;
Jendrek, 1992). Additionally, pressure to obtain good grade, stress and weak sanctions have been among the key variables highlighted as causes of dishonesty (Davis et al. 1992, 1994; Davis and Ludvigson 1995). Personal beliefs and values, (Sutton and Huba 1995) and the existence of an honor code are reported to be negatively associated with the level of Academic Dishonesty (McCabe and Bowers 1994).

Based on the above overview the following hypothesis is suggested:

$H_2$ The stronger the Internalized Code of Ethics of business students, the more critical will be their attitudes towards Academic Dishonesty.

Extending the above point of view, it could be argued that the embedded in the individual’s character ethical values, beliefs and attitudes (ICE) shape a persons’ ethical judgement not only towards AD but also towards other forms of dishonesty, i.e. dishonesty in the workplace (Lyonski and Gaidis 1991).

Thus, it is hypothesised that:

$H_3$ The stronger the Internalized Code of Ethics of business students, the more critical will be their attitudes towards acts describing Managers’ Unethical Behaviours in the business context.

Literature on academic cheating supports that there is a significant correlation between students’ attitudes and behaviours related to cheating and
their ethical perspectives in the workplace (i.e. Beck and Ajzen 1991; Sims 1993; Smyth and Davis 2004). In this regard, Lyonski and Gaidis (1991) in a cross-cultural study of managers in the U.S., Denmark and New Zealand found that there is no statistical significant difference in ethical judgment among business students and managers when faced with the same hypothetical dilemmas. Similar were the findings of Dupont and Craig (1996). Furthermore, research evidence shows that business students’ dishonest academic acts and attitudes are surrogates for unethical behaviours and attitudes within the work context (Sims 1995).

This relationship is reflected in the hypothesis:

\[ H_4 \text{ The more positive business students' attitudes towards Academic Dishonesty, the less critical (more positive) their attitudes towards acts describing Managers' Unethical Behaviours in the business context.} \]

Students’ negative worldview in the present paper is approached as anomia. Anomia describes the individual’s lack of integration in social life (Srole, 1956) and incorporates elements of both cynicism and alienation (Caruana et al. 2000). It has been extensively used in the sociological and psychological literature to explain deviant behaviour. As a term, Anomia (anomie or anomy) originates etymologically from the Greek language and
means (in Greek) ‘the absence of law’. Durkheim’s (1933) theory of anomie, one of the oldest and most famous ones, argued that morality, as being of a social nature, exists externally to the individual. Thus, the individual has no choice in his/her behaviour but to obey the rules of conduct prescribed by the social context. In this sense, anomie ‘takes any form of deregulation or lack of cohesion that society may suffer from’ (Caruana et al. 2000), expressing according to Durkheim (1933) the ill-conceived cultural objectives of industrial societies, which are not able to sustain social cohesion. Later, in the US literature two main theories of anomie were developed. Merton (1957) emphasized the socio-structural aspects of anomie arguing that anomie arises exclusively from capitalistic competitiveness: ‘those who having lost their ethical goals ….transfer these drives into extrinsic values to the pursuit of means …. instead of ends, and particularly to the pursuit of power’. Srole (1956), on the other hand, focused on the psychological characteristics of anomia, a term used by Srole to distinguish the psychological from the sociological level of analysis.

As it has been already stated above, the way individuals perceive the world around them (Anomia) is shaped by values, norms, beliefs and attitudes deeply embedded in the individual’s character in the form of virtues or traits. As a result, we hypothesise that:

\( H_5 \) The higher the level of Anomia among business students, the less strong will be business students’ Internalised Code of Ethics
The relationship between business students’ perceptions about the world around them and academic and other forms of dishonesty has received a rather little empirical attention. Anomia is one of the cited attitudinal variables (besides alienation and cynicism) that influences positively academic cheating and results in deviant attitudes and behaviours in university and in the business world as well (i.e. Caruana et al. 2000).

As a consequence the following hypotheses can be set forth:

\(H_6\) The higher the level of Anomia among business students, the less critical (more positive) will be their attitudes towards Academic Dishonesty.

\(H_7\) The higher the level of Anomia among business students the less critical (more positive) will be their attitudes towards acts describing Managers’ Unethical Behaviours in the business context.

There is research evidence suggesting that educational efforts in business schools reinforce a managerial orientation, which results in a greater tolerance for unethical behaviour (Bellizzi and Hasty 1984). These efforts create an ethical/unethical climate that affects business students’ perceptions who tend to believe in the need for unethical behaviour in order to successfully complete their degrees (Lane and Schaupp 1989). Thus, joining
the business world if the business behaviour emphasizes profits and ignores consequences, then the impact will reinforce unethical behaviour (Covey 1989). Towards this direction, Caruana et al. (2000) call universities to seek ways to curb academic dishonesty and foster the development of an internalized code of ethics among students. In essence, students may assimilate values in business schools that will have an impact on their personality and on future business behaviour.

Consistent with the stated above, in the present paper it is claimed that universities and particularly business schools, need to put emphasis on ethical behaviour and cultivate an ethical climate to prepare morally reflective and socially responsible future managers, leaders, and entrepreneurs. In general citizen, who share perceptions of how ethical issues should be addressed and what is ethically and socially correct behaviour.

Therefore the following hypotheses are proposed:

\[ H_8 \quad \text{The more Ethical the University’s Climate, the stronger will be business students’ Internalised Code of Ethics.} \]

\[ H_9 \quad \text{The more Ethical the University’s Climate, the more critical (more negative) will be business students’ attitudes towards Academic Dishonesty.} \]

\[ H_{10} \quad \text{The more Ethical the University’s Climate, the more critical (more negative) will be business students’ attitudes towards acts describing Managers’ Unethical Behaviours in the business context.} \]
According to a study reported in the *Journal of Business Ethics*, business students are prepared to compromise their ethical principles in conflict of interest situations demonstrating thus, lower ethical resistance (see Cragg 1997, 233). Indeed, Bollizzi and Hasty (1984) indicated that educational efforts in business schools fostered a managerial orientation which leads to a greater tolerance on the part of the students for unethical behaviours and a tendency not to do the moral thing in case they might face substantial costs.

Further, the judgements and decisions people make in the actual workplace, and more importantly the things they actually do, can be better explained when examined under particular person-situations, described by factors - i.e. age, marital status, position in the company, promotion opportunities, income, scarcity of available employment alternatives (Crane and Matten 2004, 126-128; Trevino 1986). This means that people make *different decisions in different situations*, something that Trevino and Nelson (1999) call “multiple ethical shelves”. To shed light on the potential influence of the study variables on situational factors *that might raise constraints* on future businesspeople’ ethical judgment and behavioural intentions, when coming across dilemmas in the actual workplace is of likelihood; the following five hypotheses are advanced:
**H11**  The more positive business students’ attitudes towards Academic Dishonesty the more influenced their will be by person-situational factors when they will face ethical dilemmas in the workplace (exhibiting thus lower Ethical Resistance).

**H12**  Business students who have more positive attitudes towards acts describing Managers’ Unethical Behaviours in the business context will be more influenced by person-situational factors when they will face ethical dilemmas in the workplace (exhibiting thus lower Ethical Resistance).

**H13**  The more Ethical the University’s Climate, the less influenced will be business students by person-situational factor, when they will face ethical dilemmas in the workplace (exhibiting thus higher Ethical Resistance).

**H14**  Business students, who demonstrate a higher level of Anomia, will be more influenced by person-situational factors, when they will face ethical dilemmas in the workplace (exhibiting thus lower Ethical Resistance).

**H15**  Business students who have a stronger Internalised Code of Ethics, will be less influenced by person-situational factors when they will face ethical dilemmas in the workplace (exhibiting thus higher Ethical Resistance).
Given the theoretical background and the above 15 stated hypotheses a conceptual framework has been developed and presented in Figure 1.

**Methodology**

*Research design*

In the present study, as a field research method, a questionnaire was used, derived from key elements of the literature, the stated purpose and the defined hypotheses as well as the authors’ experience in the specific area. It was structured into six sections, each one measuring the examined variables. Also a demographic information section was included. All questions were closed.

To assess the face validity of the questionnaire items, the scales that were initially in English were translated into Greek and then were back-translated. Prior to data collection, the questions and the statements were piloted through personal interviews with a sample of 10 students (face validity). Critics of the instruments were received and incorporated. As a result the items that were reported to be difficult, ambiguous or inconsistent were either dropped or revised.

Questionnaires were administered to third year undergraduate business school students who were attending the "Business and Society" (elective course, though during the specific year it was the only option for the students) module at the Aristotle University of Thessaloniki. The students, who happened to attend the specific module on a random day, were asked to
complete the questionnaire. No attempt was made to conduct students who were not present. All respondents were provided with assurances of confidentiality and anonymity; a requirement which is especially important in researching students’ attitudes towards cheating. Further, the subjects were given the choice of not participating in the study or withdraw from the study at any stage - only 3 students declined – resulting in 123 usable questionnaires.

None of the six research instruments used in the study, measure directly personal characteristics or actual behaviours. The used items, basically address respondents’ judgment of behaviours of others or their attitudes about the world (anomia) and not the subgroups around them. The aforementioned approach tends to mitigate the concerns about a Social Desirable Response Bias (SDRB), a very important issue in business ethics research (Randall and Fernandes 1991; Lord and Melvin 1997). Such a bias refers to the tendency of individuals to deny socially undesirable traits and behaviours and to admit to socially desirable ones. This tendency may be problematic because it may mask the relationship between two or more variables (a suppressor effect), provide a false correlation between independent and dependent variables (a spurious effect), or moderate the relationship between those variables (a moderator effect) (Ganster et al.1983; Paulhus 1984; Zerbe and Paulhus 1987; Randall and Fernandes 1991). However, particularly in the case of the cheating instrument used in the
present study, the potential for biasing by Social Desirable Response Bias still exists since SDRB was not measured by the authors.

**The measuring instruments**

*Internalised Code of Ethics and Anomia (negative worldview)*

Taken into consideration the relevant literature and the Greek social and cultural specificities which are summarized in the literature review section above, as well as experts’ opinions and the authors’ own experience in the field, a pool of 21 items was developed to identify Greek business students’ (future businesspeople) ICE. The selection of items has taken into consideration the strong characteristics of the Greek society, such as: tight family relationships in its extended form (usually the grandparents are heavily involved in children’ breeding, passing thus their values, principles and norms to the young generation), expectations to be loyal and confirm societies’ obligation in order to be accepted and integrated, the emphasis on law and order, the value of employment (to have a job) and the religion influence on people’ lives (see Table 1).

Additionally, to capture the way business students perceive the world around them (which is hypothesised to be negative), Srole’s widely used in the social sciences nine-item Anomia scale was also included, resulting thus into a 30-item pool.
The ICE and Anomia items were subjected to confirmatory factor analysis (rotated solution), to extract those appropriate to combine into aggregate scales. The items that loaded less than 0.40 and/or loaded on an uninterruptible factor were dropped, to avoid retention of complex variables in scales as much as possible. After several examinations a final set of 17 items was retained, resulting in two factors. The first factor, ICE, was proved to be a unidimensional 8-item scale (see Table 1). In the case of Anomia (second factor) it was also decided to be treated as a unidimensional scale. It includes 9 items, 8 from the original scale (the item “it is hardly fair to bring a child into the world with the way things look for the future” was dropped since the factor loading was lower than 0.40), and an extra one: “the most important thing today is to find a job” derived from the pool. The inclusion of the last statement probably reflects the major problem of high youth unemployment in Greece. The two scales proved to be valid and reliable constructs, both attaining internal consistency coefficient alphas = 0.70 (Nunnaly, 1978).

The respondents were asked to rate each item by assigning a value of 1 (strongly disagree) to 7 (strongly agree). Thus, the higher the score the stronger the respondents internalized values (ICE) or the higher the level of Anomia.

Academic Dishonesty
To measure business students’ attitudes towards academic dishonesty, the authors used a version of the Allmon et al. (2000) 10-item scale which has been adjusted to the Greek reality (see Table 2). Three items were not included in the questionnaire, since they were considered to be inappropriate for the Greek context (i.e. ‘Pretend there was a death in the family to get excused from an exam’), whilst the item ‘I believe honesty is more important than getting good grades’ was excluded (loaded lower than 0.40) after the reliability and validity testing. The scale was anchored by 1 (always unacceptable) and 7 (always acceptable) and attained a coefficient alpha = 0.79 (> 0.70, Nunnaly1978). A high score reflects a higher tendency towards plagiarism and cheating.

Acts describing Managers’ Unethical Behaviours in the business context (MUB)

Students’ attitudes towards ethical issues in the workplace were measured by presenting them with a set of 15 hypothetical business scenarios related to acts describing unethical situations in the business context (for a brief presentation see Table 3). The instrument was a version, of the well known and often used Brenner and Molander (1977) set of problems, developed by Smith and Oakley III (1997). Similarly to the case of Longenecker et al. (1989), one item was excluded for having no meaning within the Greek context. Using a six-point Likert scale (as in the case of Smith and Oakley III)
, students were asked to indicate the extent to which they viewed the situation as ethically unacceptable (=1) and ethically acceptable (=6). The higher the score, the lower the ethical standards of students for the behaviour involved in the scenario.

University’s Ethical Climate (UEC)

Considering the literature in the field (e.g. Jendrek 1992; Davis et al. 1992 and 1994; McCabe 1993; McCabe and Bowers 1994; Davis and Ludvigson 1995; Valentaine and Fleischman 2004) and previously developed measures for the business world - particularly Hunt’s et al. (1989), Corporate Ethical Values (CEV) and Trevino’s et al. (1998) Ethical Environment scales - the authors in order to capture University’s Ethical Climate formulated a 9-item scale (see Table 4). The items refer to issues such as: a culture that promotes meritocracy, ethics and fairness, courses and activities that reinforce ethical judgement and behaviour, lack of punishment for unethical behaviour, academics as role models for ethical behaviour. The UEC construct in line with Hunt et al. (1989) and Trevino et al., (1998), proved to be a unidimensional, valid and reliable scale, attaining internal consistency coefficient alpha = 0.74 (Nunnaly 1978).

Respondents had to rate each item by indicating a value of 1 (strongly disagree) to 7 (strongly agree). Three items were reverse coded. The higher the UEC score, the more ethical the university’s climate.
Ethical Resistance (ER)

Finally, in an attempt to investigate the impact of the above variables on person-situational factors that might constrain students’ ethical judgment and behavioural intentions when they would consider ethical dilemmas in the workplace, a seven-item construct was designed by the authors. Based on the relevant literature and the discussed Greek specificities (Ford and Richardson 1994; Dawson 1997; Smith and Oakley III 1997; Hoffman 1998; Peppas and Peppas 2000; Frey 2000a and 2000b; Barnett 2001; Tsalikis et al. 2001, Crane and Matten 2004; Trevino 1986), the following factors were included: age, family status, job position and opportunities for career promotion, income, job insecurity and scarcity of available employment alternatives. The respondents were asked to assess the extent of the influence on their ethical judgement and decision making of the above factors, in case they would address ethical dilemmas in their workplace. One (1) indicated ‘not at all influence’ and 7 “a very strong influence’. Therefore, the higher the score, the stronger the influence of these factors, and consequently the lower the respondents’ Ethical Resistance. The 7-item ER scale, proved to be valid and reliable, attaining internal consistency coefficient alpha = 0.74 (Nunnaly 1978).

Results and Discussion

Respondents’ characteristics
The sample consisted of 123 students 67% of the respondents were women and 33% men. Most students (76%) come from small families (parents and one or two children). The characteristics related to family size and parents' occupation and educational level reflect the contemporary Greek society and its demographic problem. A significant observation is the fact that only a small percentage of students come from rural or labour class families.

**Descriptive statistics**

Based on the mean scores seen in Table 1, it can be argued that the stronger values in the ICE scale are: *caring* (helping others = 5.93), *law abiding* (law and order= 5.88), *religion* (help ethical decisions= 5.37), *integrity* (theft is unacceptable = 5.33) and *family* (acceptable by family behaviour =5.25). Values constantly reconfirmed as dominant within the Greek social and cultural context.

Considering the findings related to negative worldview (Anomia) the items with the higher mean score are: ‘lack of interest on the part of public offices’ (= 5.24) , *alienation* (‘Most people does not really care what happens to the next person’ =5.24) and *pessimism about future* (‘ In spite of what people say things are getting worse’ = 5.01).

Finally, the ICE and Anomia total scales’ means (5.18 and 4.43 respectively) support the view that Greek students have a strong Internalized
Code of Ethics indicating at the same time a rather negative world view (high level of Anomia).

Also, it is worth mentioning that the comparison of the means using t-tests resulted to no statistically significant differences in both scales on the basis of gender, family structure, parents’ occupation and educational level and students’ employment experience.

Table 2 provides respondents attitudes towards academic dishonesty. Students seem to be very critical as far as academic dishonesty is concerned (total mean of the 7-point scale = 2.18), indicating that they have a strong ethical orientation, particularly in issues related to: honesty and integrity (‘let another student take the blame for something wrong that I did’ = 1.46, ‘Reporting a classmate for cheating on an exam’ = 1.64) and false impersonalisation ‘Pretending to be someone else during exams’ = 1.75). Confirming the research findings of previous research, demographics appear to have no relationship to classroom ethical/unethical behaviour (Allmon et al. 2000).

The UEC scale total mean score is 3.39, indicating that respondents tend to lean rather towards a negative university’s assessment, in terms of ethics. Students perceive that the university’s climate is mainly characterised by a ‘Lack of punishment in case of unethical behaviour’ (both on the part of students = 3.02 and academics = 2.04) and a ‘Low chance of being caught (= 2.11) (see Table 2).
Students’ attitudes towards acts describing Managers’ Unethical Behaviours within the business context appear also to be very critical (Table 3). On the other hand it is interesting to mention that in issues such as: use of company’s resources and inside information for own benefit, bribery, unfair competition and software copyright law violation business students demonstrate higher tolerance. It is noteworthy that the aforementioned acts are the most apparent aspects of corruption which penetrate, more or less strongly, contemporary societies. Taking into account that the Greek society, according to Hofstede (1991), has the highest level of uncertainty avoidance one might expect that people would exhibit lower tolerance to corruption practices. However, considering the present research findings, it could be argued that Greeks in search of reducing their anxiety and insecurity tend to be more tolerant of corruption practices, despite their risky and illegal nature (Husted 1999).

It should be added that t-test revealed statistically significant differences in the way male and female business students react to ethical business dilemmas. More precisely, female respondents appear to have higher ethical standards than men, specifically when large social issues such as: environmental pollution, lack of workplace justice (gender discrimination and sexual exploitation), law violation and consumer and investors’ deception are addressed. These findings appear to be partially confirmed by i.e. Gilligan (1982) and Smith and Oakley III (1997).
Respondents appear to be influenced by *person-situational factors*, indicating thus low *Ethical Resistance* in the workplace (scale’s mean 5.03 - see Table ). Specifically income (=5.30), job insecurity (the fear of loosing their job = 5.28) and scarcity of available employment alternatives (=5.27) are the most important *that are likely to raise constraints* on future businesspeople’ ethical judgment and behavioural intentions, when dilemmas might be faced in the actual workplace.

**Hypotheses testing**

To examine the stated in the present paper hypotheses and evaluate the proposed conceptual framework (see Figure 1): *First*, factor analysis, described in the measurement section was conducted to test H1. *Second*, intercorrelations were computed to assess the general pattern of bivariate relationships among the study variables. *Third*, path analysis was applied to examine the direction and extent of the influence among the study variables as they are depicted in Figure 2.

**Factor analysis**

The examination of both the number of eigenvalues, greater than one, and factor loadings proved that the ICE construct can be treated as a valid and *reliable* unidimensional scale. This result gives *full support to Hypothesis H1.* It means that business students when enter the university have an internalized
code of ethics which has been formulated within the Greek society, this code can be identified and measured.

**Intercorrelations**

The means, standard deviations, reliability (alphas) and intercorrelations among the study variables are presented in Table 4. In general the correlations ranged from low to moderate and were in the expected direction (negative/positive).

A major finding worth reporting is the prediction that the *ICE* was negatively associated with students’ perceptions concerning: (i) academic dishonesty (\( r = -0.38, \ p<.01 \)) and (ii) acts describing Managers’ Unethical Behaviours in the business context (\( r = -0.34, \ p<.01 \)). Therefore, the stronger the ICE the more critical tend to be business students’ attitudes towards AD and MUB. These findings lent support to hypotheses H\(_2\) and H\(_3\).

Additionally, the paper brings to readers’ attention that students’ perceptions about AD are positively associated with MUB (\( r = 0.55, \ p<.01 \)). Meaning that students who appear to be more tolerant (*ethical discount*) in their judgment related to academic dishonesty tend to ‘transfer’ this attitudes when they assess managers’ unethical behaviours. Thus, hypothesis H\(_4\) is also confirmed. Whilst hypotheses H\(_5\), H\(_6\), H\(_7\) are rejected since *Anomia* (negative worldview) is *not related to ICE* (H\(_5\)), *neither to AD* (H\(_6\)), *nor to MUB* (H\(_7\)). These findings might be considered contradictory since the elements of
cynicism and alienation, which have been found to be positively related to deviant behaviours and attitudes (e.g. academic dishonesty), are incorporated in the applied Anomia scale (Sierles et al. 1980; Calabrese and Cochran 1990; Salter et al. 2001; Smith et al. 1999). One possible explanation could be that issues of corruption is an every day phenomenon, with low possibilities of punishment, resulting thus in a status quo that students tend to accept as an element of the contemporary society. The above argument is reinforced by the present research findings, which indicate that Anomia is positively correlated with business students Ethical Resistance, leading to \( H_{14} \) acceptance (\( r = .25, p < .01 \)). This means that students who demonstrate a high level of Anomia (negative worldview) tend to be more influenced by person-situational factors, when they will face ethical dilemmas in the workplace, exhibiting thus lower ethical resistance.

Another striking finding is that University’s Ethical Climate was found to be positively associated with student’ Internalised Code of Ethics (\( H_8, r = .25, p < .01 \)) and negatively with students’ Ethical Resistance (\( H_{13}, r = -.24, p < .01 \)). Based on these findings hypotheses \( H_8 \) holding that ‘the more ethical the University’s Climate, the stronger will be business students’ Internalised Code of Ethics’ and \( H_{13} \), the more Ethical the University’s Climate the less influenced will be business student’s by person-situational factors, when they will face ethical dilemmas in the work place (exhibiting thus higher Ethical Resistance), are accepted. Whilst \( H_9 \) holding that ‘The more Ethical the
University’s Climate, the more critical (more negative) will be business students’ attitudes towards Academic Dishonesty’ and H₁₀ suggesting that ‘The more Ethical the University’s Climate, the more critical (more negative) will be business students’ attitudes towards acts describing Managers’ Unethical Behaviours in the business context’ are rejected, since no statistically significant relationship has been found.

The other intriguing issue observable from the study is that business students who have more positive attitudes towards Academic Dishonesty are more influenced by person-situational factors, when ethical dilemmas are addressed in the workplace. This means that they tend to be more ready to compromise their ethical principles in conflict of interest situations, exhibiting thus lower Ethical Resistance. Therefore H₁₁ is also accepted ($r = .24, p < .01$). This is not the case for H₁₂, H₁₅ which are rejecting. Indeed, ICE and students’ attitudes towards acts describing Managers’ Unethical Behaviours are not correlated with students’ Ethical Resistance in the workplace.

Path analysis

The regression analyses results are presented as path models in Figure 2. Standardised $\beta$ weights are used to estimate the path coefficients. It is obvious in Figure 2, that path analysis supports the resulted, after the intercorrelations’ calculations (based on bivariate relations), pattern. Indeed, H₂, H₃, H₄, H₈, H₁₃ and H₁₄ are verified. Whilst, H₁₁ is only partially verified ($\beta = .18, p > .05$).
More precisely, examining the effect of University’s’ Ethical Climate (β=.25, p< .05) and Anomia (β=.00) on ICE (R² = .065), it is obvious that students’ Internalised Code of Ethics is directly influenced only by University’s Ethical Climate (see Figure 2).

Figure 2 also shows that students’ attitudes towards Academic Dishonesty (AD) are directly affected by their Code of Ethics (ICE) whilst Anomia and University’s Ethical Climate seem not to have any influence on Academic Dishonesty (R² = .330). Particularly, ICE indicating a strong influence on AD (β = -.37, p< .05) can be consider as its predictor. As far as students’ attitudes towards acts describing Managers’ Unethical Behaviours (MUB) in the workplace (β = .51, p< .05, R² = .347) is concerned, it is evident that this variable is directly influenced by ICE (β = -.19, p< .05) and AD (β= .51, p< .05). ICE seems to have also an indirect impact on MUB through AD. Again Anomia and UEC appear not to have any impact on students’ attitudes towards MUB.

Considering the impact of Anomia, UEC, ICE, AD and MUB on students’ Ethical Resistance (R² = .159), it seems that only University’s Ethical Climate (β=.23, p< .05) and Anomia (β=.19, p< .05) have a direct effect. This implies that if the university cultivates a strong ethical climate, it will reinforce not only students’ Internalised Code of Ethics but also their Ethical Resistance, when ethical dilemmas in the work context will be raised.
The identified impact of Anomia on students’ Ethical Resistance supports our decision to include Anomia in the conceptual framework.

Conclusions, implications and suggestions for further research

To the best of our knowledge the current study, is the first to address empirically in a holistic way business students’ ethical orientations, in an attempt to map the complexity of unethical behaviour in the business world.

Though, there are limitations, which should be kept in mind when interpreting the present research findings: (i) the results may not be considered as predictive as far as actual students’ intentions and behaviours are concerned, when they will face ethical dilemmas in a real work context, (ii) this is a pilot research addressed to students of one semester and thus results cannot be generalized on a broader context, (iii) the measures developed by the authors need further tests to increase the constructs’ validity.

Given the above limitations there are several critical research results summarized as follows: The ICE and Anomia constructs seem to capture the students’ profile in terms of both their ethical orientations and their negative worldview. Further, the findings indicate that Greek future businesspeople’ ethical judgement tends to incline towards the ethical side than the unethical one. Indeed, the respondents demonstrate a rather strong ICE and appear critical towards AD, particularly in issues related to honesty and integrity. Further, business students have in general an increased sense of ethics in their
judgment concerning managers’ behaviours in the business context. However it is noteworthy that students’ response seems to vary across the categories of ethical problems. Moreover, the results provided a statistically significant difference on the basis of gender but only in the case of students’ perceptions concerning managers’ unethical behaviours. According to the total mean female appear to have higher ethical standards in particular issues of social concern.

The research results provided evidence that the ICE can be considered as a predictor of students’ ethical judgment by affecting it positively (directly and indirectly). Thus students who demonstrate strong ICE are expected to be more critical in their judgment concerning academic dishonesty and managers’ unethical behaviours. Further, students who appear to be more tolerant in their judgment related to academic dishonesty, are less critical when considering managers’ unethical behaviours in the business context. This means that they transfer their ethical/unethical judgement in the business world.

Moreover the findings indicated that Anomia is not related neither to students’ ethical judgment nor to students’ ICE. Indeed students appear to retain an increased sense of ethics despite their negative worldview. However Anomia was found to have a positive direct influence on students’ ethical resistance. Implying that the more negative an individual’s worldview the more it is expected that he or she will choose the “easy way” when they will
face ethical dilemmas in the workplace, demonstrating therefore lower ethical resistance.

Furthermore, the findings related to University’s Ethical Climate (UEC) highlighted two important issues: the positive association with students’ ICE and the negative association with students’ ER. Considering the above results it could be argued that the higher the level of university’s ethical climate the stronger will be students’ internalised code of ethics. Also, a low level of UEC is expected to facilitate students to shift “to an easy solution” by overriding their ethical principles in conflict of interest situations.

To epitomise, the strong presence of University’s Ethical Climate and business students’ Internalised Code of Ethics places them in the heart of the confirmed in the present research conceptual framework (Figure 2). This striking finding has major implications for educators, human resource managers, employers and politicians. It implies that universities by cultivating an ethical climate, can reinforce students’ ICE and thus indirectly students’ ethical judgement towards academic and other forms of dishonesty. A strong ICE is expected to remain with students throughout their life, protecting them from temptations where controls may be weak or non-existent. Further, UEC can operate as a safeguard against anxieties, insecurities and person-situational factors that students, as future businesspeople, might face in the contemporary business context.
To sum up, universities functioning as a moral force can play a proactive role and become a step stone towards the preparation of ethical and socially reflective future managers, leaders and entrepreneurs. Developing thus future businesspeople who will be more sensitive to ethical parameters in the business world and will not prioritise business and/or their own interest when ethical dilemmas might appear in the business context. People who can contribute to the restoration of trust in modern businesses.

The question raised is how university, including business faculties, can cultivate an ethical climate. It is clear that this is not an easy task, a task that can be operationalised or undertaken by just one person or a small group of staff members teaching a module in business ethics. It presupposes faculty and university’s, in general, vision, willingness, commitment, motivation and action towards this direction. Nevertheless, more in depth research is demanded in the specific area.

However, it should be pointed out that according to the present study findings, even if universities and specifically business schools really put an effort to develop an ethical climate and contribute to ICE’s empowerment, still Anomia remains an issue that affects ethical resistance. To curb students’ negative world view, macro and micro policies are required. At the micro level, the issue is considered here as a crucial business task and responsibility. Indeed, corporations are called to cultivate an ethical climate and practices that will provide a fertile ground for empowering, instead of constraining,
their employees’ ethical judgement and behaviours. Hence, this is an issue that is surrounded by high scepticism due to the existent tension for ethics originated from business world dominant view: to be successful businesspeople must put profits before people. On the other hand, it is apparent that the contemporary societies exhibit low trust in the business world and put strong pressures on companies to upgrade their ethics by setting higher standards of ethical behaviours, enhance stakeholders’ relations and assess their ethical performance. These themes that can be approached only if integrated in the frame of Corporate Social Responsibility.

**Reference list**


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Figure 1: Factors affecting students’ ethical orientations: The hypothesised conceptual framework

![Diagram of factors affecting students’ ethical orientations]
**Figure 2**: The conceptual framework after path analysis
(Significant path coefficients are shown with bold arrows, p<.05)

Note:
- **→ Verified Hypotheses**
- **—— Rejected Hypotheses**
- **—— Partially Verified Hypothesis**
Table 1: Greek business students’ ICE and Anomia (means)

<table>
<thead>
<tr>
<th>Items</th>
<th>Means</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>ICE: Scale's total mean</strong></td>
<td></td>
</tr>
<tr>
<td>Helping others is really important even if no personal benefit is expected</td>
<td>5.93</td>
</tr>
<tr>
<td>I wouldn’t do anything that I believe it is not right, even if the possibilities of being caught were low</td>
<td>4.97</td>
</tr>
<tr>
<td>Religion help people make ethical decisions</td>
<td>5.37</td>
</tr>
<tr>
<td>Law and order are necessary presuppositions for social prosperity and justice</td>
<td>5.88</td>
</tr>
<tr>
<td>Theft is unacceptable even if someone has not money to provide the necessary for survival</td>
<td>5.33</td>
</tr>
<tr>
<td>Our behaviour is determined by general acceptable values and ethical rules that were formed in our country</td>
<td>4.89</td>
</tr>
<tr>
<td>Even if society considers lying acceptable I wouldn’t lie even if it was necessary</td>
<td>3.76</td>
</tr>
<tr>
<td>I would not do anything or behave in a way that my family would disapprove</td>
<td>5.25</td>
</tr>
<tr>
<td><strong>Anomia: Scale's total mean</strong></td>
<td></td>
</tr>
<tr>
<td>Next to health money is the most important thing in life</td>
<td>3.20</td>
</tr>
<tr>
<td>You sometimes can’t help wondering whether anything is worthwhile anymore</td>
<td>4.47</td>
</tr>
<tr>
<td>To make money there is not a right or a wrong way any more, only easy ways and hard ways</td>
<td>4.01</td>
</tr>
<tr>
<td>In spite of what some people say, the lot (situation/condition) of the average man/woman is getting worse, not better</td>
<td>5.01</td>
</tr>
<tr>
<td>The most important thing today is to find a job</td>
<td>4.72</td>
</tr>
<tr>
<td>Nowadays a person has to live pretty much for today and let tomorrow take care of itself</td>
<td>3.18</td>
</tr>
<tr>
<td>Most people in public office are not really interested in the problems of the average person (citizen)</td>
<td>5.24</td>
</tr>
<tr>
<td>These days a person does not really know whom s/he can count on</td>
<td>4.90</td>
</tr>
<tr>
<td>Most people do not really care what happens to the next person</td>
<td>5.24</td>
</tr>
</tbody>
</table>
### Table 2: Business students’ attitudes towards Academic Dishonesty, University's Ethical Climate and Ethical Resistance (means)

<table>
<thead>
<tr>
<th>Statements</th>
<th>Means</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Academic Dishonesty: Scale’s mean</strong></td>
<td>2.18</td>
</tr>
<tr>
<td>1. Copying answers - using hidden notes during exams</td>
<td>3.03</td>
</tr>
<tr>
<td>2. Plagiarism</td>
<td>2.67</td>
</tr>
<tr>
<td>3. Taking another students’ term paper from previous semester and submitting it under my name</td>
<td>2.53</td>
</tr>
<tr>
<td>4. Pretending to be someone else during exams</td>
<td>1.75</td>
</tr>
<tr>
<td>5. Reporting a class mate for cheating on an exam</td>
<td>1.64</td>
</tr>
<tr>
<td>6. Let another student take the blame for something wrong that I did</td>
<td>1.46</td>
</tr>
<tr>
<td><strong>University' Ethical Scale: Scale’s mean</strong></td>
<td>3.39</td>
</tr>
<tr>
<td>1. Existence of an ethical culture</td>
<td>3.34</td>
</tr>
<tr>
<td>2. Fair treatment of students</td>
<td>3.26</td>
</tr>
<tr>
<td>3. Low chance of being caught in case of unethical behaviour (RC)</td>
<td>2.11</td>
</tr>
<tr>
<td>4. Lack of punishment in case of unethical behaviour (students) (RC)</td>
<td>3.02</td>
</tr>
<tr>
<td>5. Unethical behaviour is finally punished</td>
<td>3.72</td>
</tr>
<tr>
<td>6. Emphasis on values and ethical behaviour</td>
<td>3.23</td>
</tr>
<tr>
<td>7. Courses and other activities promote ethical behaviour</td>
<td>3.48</td>
</tr>
<tr>
<td>8. Academics ethical role models</td>
<td>3.44</td>
</tr>
<tr>
<td>9. Lack of punishment in case of unethical behaviour (academics) (RC)</td>
<td>2.04</td>
</tr>
<tr>
<td><strong>Ethical Resistance: Scale's mean</strong></td>
<td>5.03</td>
</tr>
<tr>
<td>1. Job position</td>
<td>5.00</td>
</tr>
<tr>
<td>2. Promotion opportunities</td>
<td>5.00</td>
</tr>
<tr>
<td>3. Age</td>
<td>4.63</td>
</tr>
<tr>
<td>4. Scarcity of available employment alternatives</td>
<td>5.27</td>
</tr>
<tr>
<td>5. Income</td>
<td>5.30</td>
</tr>
<tr>
<td>6. Family status</td>
<td>4.94</td>
</tr>
<tr>
<td>7. Job insecurity</td>
<td>5.28</td>
</tr>
</tbody>
</table>

RC: Reverse coded item
Table 3: Business students’ attitudes towards acts describing Managers’ Unethical Behaviours in the business context (means and gender differences)

<table>
<thead>
<tr>
<th>Scenarios</th>
<th>Means</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. Use for personal purposes of:</strong></td>
<td></td>
</tr>
<tr>
<td>Company resources (S1)</td>
<td>3.17</td>
</tr>
<tr>
<td>Company (inside) information</td>
<td>3.54</td>
</tr>
<tr>
<td><strong>2. Bribery of:</strong></td>
<td></td>
</tr>
<tr>
<td>Intermediate (S4)</td>
<td>3.67</td>
</tr>
<tr>
<td>Major supplier (S7)</td>
<td>3.93</td>
</tr>
<tr>
<td><strong>3. Unfair competition:</strong></td>
<td></td>
</tr>
<tr>
<td>Hiring of a competitive firm's key employee (S5)</td>
<td>3.02</td>
</tr>
<tr>
<td>Price arrangements (S6)</td>
<td>4.58</td>
</tr>
<tr>
<td><strong>4. Copyright law violation</strong></td>
<td></td>
</tr>
<tr>
<td>Software (S14)</td>
<td>3.64*</td>
</tr>
<tr>
<td><strong>5. Environment</strong></td>
<td></td>
</tr>
<tr>
<td>Protection (S2)</td>
<td>1.50*</td>
</tr>
<tr>
<td><strong>6. Deception - Fraud:</strong></td>
<td></td>
</tr>
<tr>
<td>State – Tax evasion (S3)</td>
<td>2.37</td>
</tr>
<tr>
<td>Investors (S11)</td>
<td>2.50*</td>
</tr>
<tr>
<td>Consumer: Safety hazard (S10)</td>
<td>2.14*</td>
</tr>
<tr>
<td>Consumer: Deception (S13)</td>
<td></td>
</tr>
<tr>
<td><strong>7. Workplace justice:</strong></td>
<td></td>
</tr>
<tr>
<td>Preferential hiring (S9)</td>
<td>2.30</td>
</tr>
<tr>
<td>Gender discrimination (S12)</td>
<td>1.78*</td>
</tr>
<tr>
<td>Sexual exploitation (S15)</td>
<td>2.70*</td>
</tr>
</tbody>
</table>

*Statistically significant gender differences, P<0.05,
### Table 4: Means, standard deviations, reliability and intercorrelations of study measures

<table>
<thead>
<tr>
<th>Variables</th>
<th>Scale’s mean</th>
<th>Standard Deviations</th>
<th>Reliability (alphas)</th>
<th>1</th>
<th>2</th>
<th>3</th>
<th>4</th>
<th>5</th>
<th>6</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Anomia (Negative Worldview)</td>
<td>4.43</td>
<td>.88</td>
<td>.70</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Internalised Code of Ethics (ICE)</td>
<td>5.18</td>
<td>.90</td>
<td>.70</td>
<td>-.04</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. University’s Ethical Climate (UEC)</td>
<td>3.39</td>
<td>.90</td>
<td>.74</td>
<td>-.10</td>
<td>.25**</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Attitudes towards Academic Dishonesty (AD)</td>
<td>2.18</td>
<td>.90</td>
<td>.79</td>
<td>.15</td>
<td>-.38**</td>
<td>-.14</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Attitudes towards acts describing managers unethical behaviours in the business context (MUB)</td>
<td>2.85</td>
<td>.61</td>
<td>-</td>
<td>.01</td>
<td>-.34**</td>
<td>.02</td>
<td>.55**</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Ethical Resistance (ER)</td>
<td>5.03</td>
<td>.95</td>
<td>.80</td>
<td>.25**</td>
<td>-.01</td>
<td>-.24**</td>
<td>.24**</td>
<td>+.16</td>
<td></td>
</tr>
</tbody>
</table>

Note: ** Correlation is significant at the 0.01 level (2-tailed)