CULTURE AND ETHICAL VIEWS

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ABSTRACT

This paper examines if Black and White students differ in their ethical views. The analysis finds that Black and White students differ in their a priori beliefs about others' views of ethics, and observation of ethics in classroom. The difference is marginal for ethical expectations upon graduation, observed ethical practices in business, and a priori beliefs about self's ethics. The study extends research on culture (i) measured here as Black and White students, which is relatively less examined for ethics (ii) at the individual level, especially in accounting. Further, this research extends and contributes to the literature on cheating by examining students' views about ethics (i) of self and others a priori, (ii) of business professionals, (iii) in the classroom, and (iv) expected on-the-job upon graduation. The authors (i) theorize the research model and hypotheses using the universality of Kant's categorical imperatives, and theory of planned behavior, (ii) examine three constructs of ethical views and their association with culture, (iii) examine the association after controlling for accounting majors. The model helps to understand differences in ethical views as a function of an individual's culture. Findings of this paper have implications for managing groups in the context of increasing diversity in classrooms, and in entry-level accounting and business positions.

Keywords: Ethical Views, Culture, Kant, Categorical Imperative, Theory of Planned Behavior.

INTRODUCTION

This research examines the relationship between culture and ethical views. The study measures culture at the individual level of two groups, Blacks and Whites (BW) using students in historically black colleges and universities (HBCUs) and non-HBCUs. University students are a valid proxy for entry-level professionals (Rest, 1993; Greenfield et al., 2008). Prior research indicates similarity in ethical orientation and awareness between students and entry-level professionals (Cohen et al., 2001).

Literature suggests that culture is associated with ethical sensitivity (Pires & Stanton, 2002; Valentine & Rittenburg, 2004). History experienced by a group (such as females and Blacks) influences values of group's members (Warfield-Coppock, 1995). Smith et al. (2001) imply differences in ethical views of Blacks and Whites due to their respective history and cultural value system, irrespective of the social context. Malinowski & Berger (2010) find Black undergraduate students more ethical than their White counterparts in evaluations of hypothetical marketing moral dilemmas. Little is known about the association of BW-culture with ethics, especially for accounting students and entry-level business professionals. If diversity is good for science (Haidt & Jussim, 2016), then diversity should be good for ethics. Literature has not settled on ethical values of black and white subjects (Hartman et al., 2009; Hadjicharalambous & Walsh, 2012; Hadjicharalambous & Shi, 2015).

This research examines BW strictly from the perspective of their culture as opposed to their race which is limited to physical appearance. The literature suggests differences in the

Citation Information: Chandra A., Cooper, W,D. (2023). Culture and Ethical Views. *Journal of Legal, Ethical and Regulatory Issues, 26*(4), 1-26.

culture of Blacks and Whites (Carter, 1990). Culture manifests with social identification and a sense of belonging, reinforced with common history, with a group's values (Ashford & Mael, 1989). Social identification correlates with group values which are culturally bound (Clarke & Aram, 1997; Wines & Napier, 1992; Hofstede, 1984). Specifically, ethics literature suggests correlation of culture with ethical behavior (Becker & Fritzsche, 1987; Gilligan, 1982; Husted et al., 1996). Individuals' social dynamics and common history influence their ethical views (Sims, 1996). Conversely, biological make-up, inherent in defining race, is inherited. There is little one can do behaviorally to influence biology or genetics. An association of biological appearance or genetics with ethics may put interventions via education, training, awareness, and preparation in ethics in a different perspective, or even questionable. A biological or genetic predisposition of ethical values or beliefs seems less compelling. The correlation of physical appearance with ethical behavior appears weak and tenuous. While such a correlation may certainly have merit and a potential theme in future investigations, the present study uses cultural differences as the basis to study ethical views. Association of cultural experiences, belief system and shared values with ethical views is more intuitive and persuasive.

To examine the research question, this paper models expected ethical behavior as a function of *a priori* beliefs about ethics and observed experiences of ethical practices. To theorize associations in the model, this research uses Immanuel Kant's categorical imperatives (CI), which asserts moral judgment in the act of an individual. To measure Kant's CI, this research uses theory of planned behavior (TPB) which uses personal beliefs to predict behavior.

One of the themes in ethics literature examines students' cheating behavior (see for example, Passow et al., 2006; Rettinger & Kramer, 2009; Pulvers & Diekhoff, 1999; Whitley, 1998; Hamlin et al., 2013; Josien et al., 2015; Jones, 2009; Elmore et al., 2011). This research extends and contributes to the literature by examining students' views about ethics (i) of self and others *a priori*, (ii) of business professionals, and (iii) expected on-the-job upon graduation. Literature has used students' ethical views to examine research questions (Morgan & Neal, 2011; Ludlum & Ramchandran, 2009; Baird & Zelin, 2007; Al-Mutairi et al., 2021).

Using a 7-point Likert scale, the instrument seeks students' views on several issues corresponding to three constructs – *a priori* beliefs, observations, and expectations. The authors used a pilot to assess students' familiarity with issues in the instrument.

To elicit disclosure of 'true ethical' belief by students, and minimize social desirability response bias, this research takes specific precautions, including complete anonymity, absence of any identifying information in the instrument, administration of the instrument by a student assistant (instead of the instructor), and absence of the course instructor in the room to ensure a non-threatening environment.

Results of the study suggest that Black and White students differ in their *a priori* beliefs about others' views of ethics and their observations of ethics in classroom. The difference between the two groups is marginal for their own ethics, ethical practices of people in business, and ethical expectations on the job upon graduation. Further, data shows differences between Blacks and Whites when the sample is analyzed for only accounting majors.

To understand the importance of this research, consider developments in diversity and ethics. With respect to diversity, universities, organizations, and professional firms are embracing inclusiveness as a conscious strategic choice (Page, 2008). Diversity is associated with better business decisions; higher performance, revenues, and productivity; better solutions for clients; better resolution of complex tasks; creativity, innovation, and R&D; and improved competitive advantage (Phillips, 2014). Organizations use their diverse culture to

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appeal to their stakeholders. Clients demand diversity within the advisory firm providing professional services (Harper, 2016; PICPA, 2015; PWC, 2016). With respect to ethics, standard setting bodies, accreditation agencies, corporations, regulators, and academe emphasize social responsibility (AACSB, 2012; Bevan, 2013).

The pivotal role of pedagogy, curriculum, and delivery to engage students in ethics is expected in accreditation standards of AACSB (2004) which recognize the importance of diversity as a function of culture: "*diversity is a culturally embedded concept rooted in historical and cultural traditions, legislative and regulatory concepts, economic conditions, culture, gender, socioeconomic conditions, and experiences*" (AACSB, 2013).

Understanding an association of individual's culture with their ethical views is also important:

1. To ensure ethical behavior of an organization with employees from diverse cultures,
2. To manage challenges of cultural diversity when doing cross-cultural business,
3. To strive for a balance in ethical practices between local standards and corporate standards of a multi-national organization in cross-cultural interactions by considering the ethical context i.e., specifics of the situation and the local culture,
4. To consider attitudinal differences across cultures in approaching diversity and ethics,
5. To consider approaches that balance two extremes of a continuum—cultural relativism and ethical imperialism (absolutism).

Since ethical standards can vary across cultures, organizations with diverse composition of employees or doing business with diverse cultures, should continually strive to maintain their ethical posture. Results of ethical views of Blacks and Whites suggest examining other variants of culture.

Findings of this research have implications for further integrating ethics in training and education. A strong ethical foundation built early during coursework through training and preparation should better prepare students to manage and respond to ethical dilemmas. Organizations and professional firms should include mechanisms to promote ethical behavior as their employees become increasingly diverse. A conscious strategy of ethics education, training, and awareness (EETA) strategically combines the structural model of formal education, capsule format of short-term training, and attention-grabbing mode of continual awareness. EETA should prove useful to create, nurture and sustain an eco-system of ethics.

The paper is organized as follows. Second section reviews theoretical foundations of Kant, TPB and culture. Third section develops the research model and hypotheses of the study. Fourth section describes the research design. Fifth section presents and discusses results. Sixth section identifies limitations, future extensions, theoretical contributions, and implications of the findings, and concludes this paper.

THEORETICAL FOUNDATIONS

This research develops a model and hypotheses using motivation from two theories: Kant's principles, which advocate ethics in behavior, and the theory of planned behavior (TPB), which theorizes actions.

Kant's Principles

Ethics is assessed by actions and obligations against rules. Kant's theory of ethics emphasizes actions whose morality is judged by a set of rules (Waller, 2005). To act in the morally right way, one must act purely from duty, starting with the concept that the highest good must be both 'good in itself' and good without qualification (Kant, 1785). The motives of the person carrying out the actions make them right or wrong, and not the consequences of

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actions. To describe ethical behavior, Kant develops 'Categorical Imperative' (CI) which is a set of principles that are good in and of themselves and must be obeyed by everyone in all circumstances:

1. All actions must have universality: "*Act only according to that maxim whereby you can atthe same time will that it should become a universal law without contradiction*."
2. Treat every person as an end rather than a means: "*Act in such a way that you treat humanity, whether in your own person or in the person of any other, never merely as a means to an end, but always at the same time as an end*."
3. Each person should behave as the absolute moral authority of the entire universe: "*every rational being must so act as if he were through his maxim always a legislating member in the universal kingdom of ends*."

The universality of moral proposition advocated by Kant implies that moral conduct is invariant to situation (Brady, 1996; Burnor & Raley, 2010). Therefore, moral conduct should remain the same among different cultural groups. This theoretical foundation is a basis to develop research design and the instrument in the paper. Research abounds in using CI to examine moral issues (Bell et al., 2011; Jones, 2007; Caples et al., 2008; Chukwuma & Ngwoke, 2022; Shain & Newport, 2014). However, application of CI to examine an association between culture and ethics is relatively scant.

Theory of Planned Behavior (TPB)

TPB is a socio-psychological description of behavior. It describes behavior as a function of attitudes, subjective norms (*a priori* beliefs), and control over behavior (Ajzen, 1988). Together these three constructs suggest that individuals' unique features are the reasons for differences in behavior in varying situations. Ajzen (1991) notes that behavior is influenced by an individual's observed and experienced context-specific factors. These factors include observing others' behaviors and their consequences within a context (such as standards, rules, laws, or regulations).

The context defines the extent of control individuals have over their behavior. To the extent these observations are realistic (unrealistic), they should associate strongly (weakly) with individual behavior. Several domains, including accounting and business, have used TPB to explain individual choices (Bobek & Hatfileld, 2003; Buchan, 2005; Carpenter & Reimers, 2005; Kim & Lawrence, 2021; Mayhew et al., 2012; Gurley et al., 2007; Tam et al., 2021; Osei-Hwere et al., 2014; Burda, 2017). Research gap exists regarding application of TPB to describe ethical views among different cultures, especially Blacks and Whites.

Culture

Culture is part of the broader theme of diversity and inclusiveness. Individuals' culture shapes and influences their beliefs, perceptions, and behavior (Kastanakis & Voyer, 2014; Kasongo, 2013). Within a nation, geographical region, or organization, culture is one of the reasons for differences among individuals' behavior, beliefs, and perceptions of ethics (Tamunomiebi & Ehior, 2019; Saucier, 2018; Tsahuridu 2017; Pitta et al., 1999). Individuals learn ethics in their culture which shapes their ethical behavior (Donaldson, 2016). The moral development of individuals evolves with life experiences which together with their culture determine their behavior (Resnik, 2020). However, most ethics research uses culture's macro variants such as nation, geographical region,or organization to examine differences in ethical behavior, belief, or perceptions (Christie et al., 2003; Volkema, 2004).

Therefore, one of the motivations in this study is to examine the association of individuals' culture with their ethical views. The present research limits to examining the

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culture of only Blacks and Whites as the basis for differences in their ethical views. The focus of this research on the culture of Blacks and Whites differs from a focus on their race which uses physical and biological traits with common shared ancestry to divide human species into distinct groups.

Race defines physical differences between humans (Cavalli-Sforza et al., 1996). Culture includes physical characteristics, social characteristics (e.g., religious faith, language, and traditions), values and beliefs shared by all humans of that group (Hofstede, 1991; Giddens et al., 2003). Culture relates to a group's connection to a perceived shared past and experiences which suggests differences among different groups (Hamel & Brodie, 2015; Hamermesh et al., 2017; Phau & Kea, 2007).

A correlation between ethical behavior and race is tenuous and unsettled in the literature (Deshpande et al. 2006; Hadjicharalambous & Walsh 2012; McCuddy & Peery, 1996). The relationship between behavior in general and race is also mixed and unsettled (Rocque, 2010).

In deference to semantics, this research focuses on experienced and learnt traits instead of innate, inherited, or biological traits in forming ethical viewpoints. This focus is consistent with implicit intent behind educational and training mechanisms in society to teach, coach, and instill ethical values.

The relationship between culture and ethics is not entirely settled in the literature. Prior research indicates that culture affects ethical values (Tsalikis & Nwachukuru, 1988). However, Goodwin & Goodwin (1999) conclude that cultural differences do not lead to different ethical judgments. Most studies examine international cultural differences (O'Fallon & Butterfield, 2005), and most evidence comes from non-business domains (North et al., 2006; Sweet-Holp & James, 2013; Hartman et al., 2009). Morris & Abbey (2008) used Blacks and Whites to proxy culture for examining ethical response of business majors. The role of culture in ethics among accounting majors is even less examined.

McCuddy & Perry (1996) contend that the relationship between race and ethics within the US is an unexplored topic. Relatively few studies have focused on ethical differences among racial groups in the US (Gerlich et al., 2007). Even less is known how social norms and events in society affect ethical beliefs of Blacks and Whites.

RESEARCH MODEL AND HYPOTHESES

Model

Literature suggests that the context (such as education, family, personal interest, and environment) affects an individual's ethical awareness and views (Kohlberg, 1984). The context of our study is the culture of each student. With respect to ethical behavior, students are natural, and valid surrogates for entry-level professionals (Sims, 1993; Rest, 1993). Therefore, we model students' ethical views using three constructs: *a priori* beliefs, observations, and expectations:

1. *A priori* beliefs are formed through interactions of the personal, demographic, social, and cultural environments that shape an individual's views about ethical practices. We assess students' beliefs about the acceptability or unacceptability of key academic practices that are difficult to classify as ethical or unethical. One of the reasons for this difficulty is beliefs of the generation that is growing up in the Internet and social media culture, where lines between ethical and unethical practices can blur.
2. Observations of ethical practices (reported, written, or heard in various media) form individuals' experiences that they subsequently internalize. This research assesses students' beliefs about ethical behavior of people in business.
3. Expectations are guided by individuals' *a priori* beliefs and influenced by observations. This research assesses students' beliefs about their behavior that is expected of them in the business world after they graduate.

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Support for the three constructs comes from McNichols & Zimmerer (1985) who examine students' evaluations in ten ethical situations for (*their*) '*ethical acceptability, how society would similarly assess the situation and how businesspersons would respond*'. The three construct of ethics differs from some of the prior research that examines students' ethics using their cheating behavior (Passow et al., 2006; Rettinger & Kramer, 2009; Pulvers & Diekhoff, 1999; Whitley, 1998)

Figure 1 presents the three constructs and their relationships. Viewed in Kant's universalism and CI perspective, each construct should independently yield similar belief and behavior. This model of expected ethical behavior as a function of *a priori* beliefs and observations is consistent with TPB. This model recognizes that experienced or observed events may affect the relationship between *a priori* beliefs and expected ethical behavior. The figure illustrates two types of associations. First, *a priori* beliefs and observations may directly and individually associate with expected ethical behavior. Second, observed experience may moderate the association between *a priori* beliefs and expected ethical behavior. This three-stage assessment illustrates the nature of ethical expectation that is formed by an individual's *a priori* beliefs and observations.

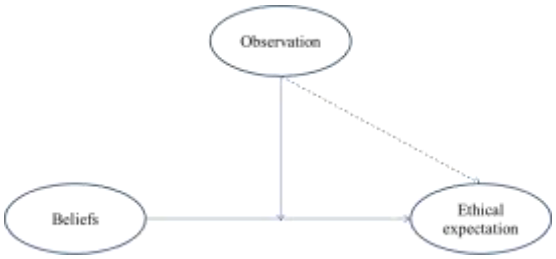

Figure 1
MODEL OF ETHICAL EXPECTATIONS

Figure 1 suggests that individuals' views about ethical practices are formed by their cultural upbringings and social norms (i.e., *a priori* beliefs). Observations of ethical behavior internalize the concept and practice of ethics formed by their *a priori* beliefs. Finally, the expectation to behave ethically on the job is an interaction of students' *a priori* beliefs, observations, and their education. The model of ethical expectations in Figure 1 is useful to explain the ethical behavior of individuals with different *a priori* beliefs from various cultures.

Hypotheses

In the following discussion, to develop hypotheses, this research uses theoretical arguments. To illustrate implications of each hypothesis, this research uses audit only as a context. Any other context is equally useful to understand the implication of hypotheses.

A priori beliefs

Ethical judgment is largely individualistic. Cultural and social upbringing, and economic surroundings of individuals affect their views concerning ethical choices (Haste & Abrahams, 2008). The sociological literature suggests that cultural, social, and economic surroundings of HBCU students are different from non-HBCU students (Freeman, 1998; Palmer et al., 2012). These differences imply different *a priori* beliefs about ethics between Black and White students. In an audit setting, the implication is that professional accountants from different cultures would differ in their *a priori* beliefs about ethical practices. Both

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empirical and anecdotal evidence suggest support for such differences (World Bank, 2014; Frost & Ramin, 1996). Therefore, this research hypothesizes as follows:

H_1: *Black and White students differ in their a priori beliefs about ethical practices.*

Observations

Business and accounting courses educate students in legislative enactments, regulatory requirements, and industry standards to address unethical behavior. Instances of ethical violations are frequently reported in both print and social media. Observations of such violations form an individual's experience. A person's cultural background may affect processing of observations and formation of experience (Freeman, 1998; Palmer et al., 2012). However, advances in social media and the Internet to rapidly transmit information should reduce the latency effect in the formation of experience and reduce the cultural bias to enable more objective processing of observations. In an audit setting, the implication is that professional accountants from different cultures have similar views of ethics in practice. The education and training of auditors should further dilute any *a priori* differences that may affect their observations. These arguments suggest the following hypothesis:

H_2: *Black and White students do not differ in their observations of ethical practices.*

Expectations

Kant's universality of moral laws implies uniform and consistent expected ethical behavior independent of *a priori* beliefs and observations. In Kant's point of view, CI is invariant to context, time, and place. Therefore, different cultures should have same expectations of ethical behavior. Contrarily, TPB suggests that expected ethical behavior is a function of *a priori* beliefs and observations. In an audit setting, professional firms have extensive self-imposed and regulatory oversight, besides membership driven code of ethics, that students learn in classes, Therefore, cultural differences should not affect expected ethical behavior. Business professionals regardless of their cultural differences should have similar expectations concerning ethical behavior on the job. This rationale leads to the following hypothesis:

H_3: *Black and White students do not differ in their beliefs about expected ethical behavior.*

Accounting profession

This research also examines the role of culture in ethical behavior among accounting majors given accounting's conservative nature and its regulatory oversight which demand familiarity with codes of conduct. Therefore, applying Kant's CI and TPB to the model in Figure 1 leads to the following hypothesis:

H_4: *Accounting majors of both culture-types do not differ in their expected ethical behavior.*

Consistent with prior literature that has investigated the association of demographic variables with ethical behavior, this research also investigates if those findings hold in the presence of culture. Specifically, this research examines gender, academic status, age, and major for their association with students' ethical choices.

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RESEARCH DESIGN

Instrument

To examine the three constructs of Figure 1, the instrument has questions adapted from Stem & Steinhorst (1984), McNichols & Zimmerer (1985), and Ruch & Newstrom (1975). Theoretical basis for the instrument stems from Kant's CI principles, which focus on determining right from wrong by thinking through various ethical ramifications of an act. For example, Kant would ask, what if everybody did that act all the time? If we don't like the answer, then we have a solemn duty not to do that act. Unless we can embrace the idea of everyone in the world undertaking the same action, we should not do that act (Kant, 1785).

The instrument has four sections. The first section examines students' *a priori* beliefs about questionable issues they generally encounter. Examples include cheating on an exam, term paper assignments, and computer projects; pretending a death in the family; stealing supplies; not disclosing math errors on exams; and letting other students take responsibility for something wrong. Within each questionable issue, students are asked to indicate their acceptance of the activity as it relates to themselves, and then to others. The instrument also contains an all-comprising issue of the importance of honesty over grades. Responses in this section constitute a basis for assessing students' acceptance of these questionable acts.

The second section tests students' beliefs about professionals' behavior when presented with similar questionable acts. The questions focus on dishonest practices to '*get ahead'* in the business world. The issues begin with a general ethical dilemma and progress to specific issues such as taking credit for someone else's work, letting a colleague take the blame for a mistake they made, or lying or inventing an excuse to get the day off. This section also examines students' observations of classroom ethics, such as professors' concern about students' ethical behavior, or the severity of punishment for unethical classroom behavior. Responses in this section measure the consistency of responses from the first section and, hence, test the usefulness of CI in the current environment.

The third section asks students about the ethical behavior expected of them upon graduation. Questions in this section are goal-oriented, such as overlooking normal methods or procedures to '*get results*' or to '*get the job done*.' Starting with the general theme of results versus the mean as the baseline, we examine students' expectations to determine if a specific ethical issue is more important than other issues to students. These questions focus on integrity, honesty, and desire to succeed.

These three sections correspond to the concept of culture which has both heritage roots in a person and evolves over time with experience. The fourth section obtains demographic information, such as gender, age, race, and major of students.

All issues are framed in a 7-point Likert scale, with 1 for strongly agree (or always acceptable) and 7 for strongly disagree (or always unacceptable). The pilot test did not indicate that non-familiarity with situations is a concern in the instrument. Further, prior research has examined similar situations to assess ethical behavior of students in laboratory studies and professionals in field studies.

Social Desirability Response Bias

A potential concern is the social desirability response bias (SDRB) where respondents answer questions in a manner that they believe others would view favorably. Literature suggests that experimental subjects behave to conform to the societal norms: overstate desirable choices and understate un-desirable choice, and hence, hide or mask their actual behavior (Zerbe & Paulhus, 1987). SDRB is especially a concern in ethics research accounting for up to 20% of variations in subjects' responses (Geiger & O'Connell, 2000).

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In view of the concern, this research controls for SDRB through the following experimental design: (i) phrasing questions in a neutral fashion to reduce personal anxiety of the respondent; (ii) pairing each question with a second question that focuses on how others might feel about that situation. This reduces potential personal anxiety of the respondent and allows testing for internal consistency; (iii) respondents are told that their response cannot be traced to them; (iv) instrument is administered by a student assistant without the presence of the instructor to provide respondents a non-threatening environment.

Sample

This research tests hypotheses using responses to familiar ethical situations for the three constructs from business students in two Universities: an HBCU and a non-HBCU. While students from all cultures can enroll in colleges and universities, on a relative note, Blacks (Whites) account for a larger proportion in HBCUs (non-HBCUs).

Descriptive Statistics

Table 1 shows that accounting majors are roughly one-third of our sample; the sample is represented more by non-accounting majors (about 68%). Sample is approximately evenly divided along Black-White, and gender. The table shows a higher proportion of upper-level students. Most students are traditional college students, with 55% in the '20 years or below' age bracket. The numbers in each variable do not add up to the total sample of 273, as some students did not provide complete responses.

Table 1
DESCRIPTIVE STATISTICS

	Sample	Proportion	Black	White
Total students	273			
Culture-type				
Black	136	49.82%		
White	137	50.18%		
Gender				
Male	134	49.08%	68	66
Female	135	49.45%	64	71
Academic Status				
Lower-level	100	36.63%	57	43
Upper-level	169	61.90%	77	92
Age				
Below 20	151	55.31%	76	75
Over 20	119	43.60%	56	63
Major				
Accounting	86	31.98%	33	53
Non-accounting	183	68.02%	99	84

Notes to Table 1: The numbers in each variable do not add up to the total sample of 273, as some students did not provide complete responses. Responses were measured on a 7-point Likert scale with 1 for strongly agree (or always acceptable) and 7 for strongly disagree (or always unacceptable). Most issues were framed positively–they examined students' beliefs for unethical practices; for example, 'copying a published article and turning it as my assignment'. A higher (lower) score for an issue framed positively would suggest support for ethical (un-ethical) practice. A higher (lower) score for an issue framed negatively would suggest support for un-ethical (ethical) practice. Responses in this section formed a basis for assessing students' acceptance of these questionable acts. In this sense, a lower score represents unethical behavior, and a higher score represents ethical

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behavior.

Table 2 shows measures of central tendencies which reveal differences for some issues. With respect to *a priori* beliefs, the degree of unacceptable unethical behavior is higher for two issues for White students. For priority of honesty over grades, Black students are more accepting than White students. With respect to *a priori* beliefs about other students' views of ethics, results reveal differences in seven out of ten issues: (i) White students indicating that other students are ethical in five issues, and (ii) Black students indicating that other students are ethical in two issues. With respect to ethical practices in business, students in both groups have identical views on four out of five issues. With respect to ethical practices in the classroom, differences are noted in three out of four issues.

Students provide responses on a 7-point Likert scale with 1 for strongly agree (or always acceptable) and 7 for strongly disagree (or always unacceptable). Most issues were framed positively–they examined students' beliefs for unethical practices; for example, 'copying a published article and turning it as my assignment'. A higher (lower) score for an issue framed positively would suggest support for ethical (un-ethical) practice. A higher (lower) score for an issue framed negatively would suggest support for un-ethical (ethical) practice. Responses in this section formed a basis for assessing students' acceptance of these questionable acts. In this sense, a lower score represents unethical behavior, and a higher score represents ethical behavior.

Table 2 shows that median scores for both groups are towards higher classroom ethics. Relative to White students, Black students do not believe that punishment for unethical behavior should be severe. With respect to expected ethical behavior upon graduation, Black and White students have identical views in eight out of eleven issues. Compared with White students, Black students feel that in a business environment, a dishonest person advances faster than an honest person, and success is pursued at any cost.

Table 2
MEASURES OF CENTRAL TENDENCIES FOR EACH ETHICAL ISSUE

	Median		Mode		Range		Inter-Quartile Range	
	White	Black	White	Black	White	Black	White	Black
My *a priori* beliefs about ethics								
Cheating	7	7	7	7	7	6	1	2
Not reporting cheating	4	4	4	4	6	6	3	3
Plagiarism	7	7	7	7	6	4	1	1
Others doing my work	7	7	7	7	6	6	1	2
Others doing my computer work	6	6	7	7	5	6	2	2
Pretend death	7	7	7	7	6	5	1	1
Use office supplies	4	4	4	4	6	6	2	3
Hide Prof's grading error	4	3	3	1	6	6	3	4
Let others take blame	7	6.5	7	7	6	6	1	2
Honesty over grades	3	4	1	4	6	6	4	3
My *a priori* beliefs about others' views of ethics								
Cheating	5	4	5	4	5	6	2	2
Not reporting cheating	4	3	7	1	6	6	3.5	2.5
Plagiarism	6	6	7	7	5	6	2	3
Others doing my work	5	5	7	4	6	6	3	2
My computer work by others	5	5	7	4	6	6	3	2

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Table 2 (continued) MEASURES OF CENTRAL TENDENCIES FOR EACH ETHICAL ISSUE								
Pretend death	5	6	7	7	6	5	2.5	3
Use office supplies	4	3	4	4	6	6	3	2
Hide Prof's grading error	3	2	1	1	6	6	4.5	3
Let others take blame	3	4	1	4	6	6	3	3
Honesty over grades	4	3	4	4	6	6	2	2
Observations about ethics in business								
Dishonesty to get ahead	3	2	3	1	6	6	2	2
Take credit for others	3	3	3	1	6	6	2	3
Let colleague take blame	3	3	3	4	6	6	2	3
Lie for time off	2	2	1	1	6	6	2	3
Personal work on company time	2	2	1	1	6	6	3	3
Observations about ethics in classroom								
Professor concerned with ethics	2	3	2	4	6	6	2	2
Unethical conduct punishment	2	4	2	4	6	6	2	1
Severity of punishment	3	4	2	4	6	6	2	2
Professor's ethics concern	4	4	4	4	6	6	2	2
Expectations about ethics upon graduation								
Overlook methods to get results	4	4	4	4	6	6	3	2
Integrity over results	5	5	7	7	6	6	3	3
Dishonesty over honesty	5	4	6	4	6	6	3	3
Dishonesty key to success	3	3	1	1	6	6	3	3
Turn in dishonest colleague	2	2	1	1	6	6	2	3
Turn in colleague for bribe	1	1	1	1	6	6	2	2
Turn in colleague for falsifying	7	7	7	7	6	6	2	1
Money over customer. satisfaction	3	3	1	1	6	6	4	4
Do anything to succeed	5	4	7	4	6	6	4	4
Obey unethical boss	6	6	7	7	6	6	2	3
Profits over ethics	4	4	7	4	6	6	4	3

RESULTS

Comparisons of *a priori* beliefs, observations, and expectations between Black and White students are performed using the Kruskal-Wallis H-test. All paired comparisons are evaluated using the Mann-Whitney U-test.

Theoretically, both the Mann-Whitney U and the Kruskal-Wallis H provide identical results when a variable has only two categorical, independent groups. In this study's research design, the variable culture-type has only two independent groups, viz., Black and White students. Consistent with theory, results show that *p*-values are identical for both Mann-Whitney U and the Kruskal-Wallis H estimates for each proxy. With only two categorical independent groups of the variable, providing both Mann-Whitney U and Kruskal-Wallis H estimates leads to repetition and may increase the risk of multiple testing. Therefore, to avoid the peril of multiple testing, Tables 3 and 4 present only Mann-Whitney U test-statistics.

Association with Culture

Table 3 provides results for differences between Black and White students for three constructs of ethical views. Table 4 provides results for differences between Black and White students who are accounting majors for three constructs of ethical views. A multiple linear regression is used to explain ethical behavior by demographic variables (see Table 5).

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Significance of results is evaluated at a traditional alpha of .05 or *p*-value < 0.05.

A priori beliefs

For seven out of ten issues, students in both groups believe unacceptable behavior is wrong. For two issues, White students indicate significantly higher degrees of unacceptance: not reporting the professor for their grading error (*p*=.005) and taking blame for others' wrongful acts (*p*=.079). For the importance of honesty over grades, Black students indicate a significant difference of unacceptance from White students (*p*=.0174). When the ethical issue is focused on other students' beliefs, Black students indicate a significantly lower level of acceptance for seven out of ten issues.

Observations

With respect to observations about ethics in organizations, for each issue, more than Black students, White students believe that people in the business world are noticeably less ethical than themselves or their classmates (see Table 3). The more remote the transgressor is from the student, the greater the likelihood that the student would believe the worst of the transgressor. Relative to their counterparts, Black students do not think people in business would let someone take the blame for their mistake (*p*=.08).

With respect to consequences for unethical behavior in classrooms, Black students are more forgiving of unethical behavior – they disagreed that professors are concerned with classroom ethics (*p*=.000), punishment for unethical behavior is lenient (*p*=.000), and to punish unethical behavior severely (*p*=.000).

Table 3
ETHICAL VIEWS OF BLACK AND WHITE STUDENTS

	Sum of ranks		Mean rank		Sample size		Mann-Whitney U	*z*-stat	*p*-value	
	White	Black	White	Black	White	Black				
My *a priori* beliefs about ethics										
1	18,635	17,410	141	128	132	136	8,094	1.54	0.12	
2	18,390	17,855	139	129	132	136	8,339	1.02	0.3	
3	17,129	18,224	130	137	131	136	8,908	-0.85	0.39	
4	18,681	17,365	141	127	132	136	8,049	1.59	0.11	
5	17,899	17,878	135	132	132	135	8,698	0.35	0.72	
6	17,896	18,149	135	133	132	136	8,833	0.28	0.77	
7	18,483	17,027	141	126	131	135	7,847	1.61	0.1	
8	19,346	16,165	146	120	132	134	7,120	2.78	0	*#
9	18,629	16,881	141	125	132	134	7,836	1.75	0.07	!
10	17,240	20,161	125	148	137	136	7,787	2.37	0.01	**
My *a priori* beliefs about others' views of ethics										
11	20,436	15,342	156	112	131	136	6,026	4.66	0	*#
12	20,298	15,747	153	115	132	136	6,431	4.06	0	*#

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Table 3 (continued)
ETHICAL VIEWS OF BLACK AND WHITE STUDENTS

	Sum of ranks		Mean rank		Sample size		Mann-Whitney U	*z*-stat	*p*-value	
	White	Black	White	Black	White	Black				
13	19,271	16,774	146	123	132	136	7,458	2.47	0.01	**
14	19,589	16,457	148	121	132	136	7,141	2.94	0	*#
15	19,206	16,840	145	123	132	136	7,524	2.32	0.02	**
16	17,145	18,900	129	138	132	136	8,367	-0.99	0.32	
17	18,548	16,697	141	124	131	134	7,652	1.83	0.06	!
18	19,632	16,414	148	120	132	136	7,098	3.02	0	*#
19	18,899	18,502	137	136	137	136	9,186	-0.2	0.84	
20	19,067	16,978	144	124	132	136	7,662	2.1	0.03	**
Observations about ethics in business										
21	18,813	16,965	142	125	132	135	7,785	1.83	0.06	!
22	18,850	17,196	142	126	132	136	7,880	1.76	0.07	!
23	16,440	19,071	125	141	131	135	7,794	-1.7	0.08	!
24	17,586	17,924	133	133	132	134	8,808	-0.05	0.95	
25	17,951	18,095	135	133	132	136	8,779	0.32	0.74	
Observations about ethics in classroom										
26	16,415	20,440	119	152	137	134	6,962	3.51	0	*#
27	16,169	20,686	118	154	137	134	6,716	3.89	0	*#
28	15,698	21,158	114	157	137	134	6,245	4.66	0	*#
29	12,571	15,395	122	115	103	133	6,484	0.73	0.46	
Expectations about ethics upon graduation										
30	18,321	19,079	133	140	137	136	8,868	0.69	0.48	
31	17,968	17,542	137	129	131	135	8,362	0.78	0.43	
32	18,152	17,626	138	129	131	136	8,310	0.95	33	
33	18,817	18,311	138	134	136	136	8,995	0.39	0.69	
34	17,890	18,965	132	139	135	136	8,710	-0.76	0.44	
35	18,030	18,826	133	138	135	136	8,850	-0.57	0.56	
36	16,585	18,660	128	137	129	136	8,200	-1	0.31	
37	17,516	18,262	133	134	131	136	8,870	-0.06	0.95	
38	19,218	16,292	146	120	131	135	7,112	2.79	0	*#
39	18,977	16,800	144	123	131	136	7,484	2.36	0.01	**
40	19,802	17,053	144	127	137	134	8,008	-1.8	0.06	!

Notes to Table 3:
1- Cheating; **2-** Not reporting cheating; **3-** Plagiarism; **4-** Others doing my work; **5-** Others doing my computer project; **6-** Pretending death; **7-** Using office supplies; **8-** Hiding professor's grading error; **9-** Let others take blame; **10-** Honesty over grades; **11-** Cheating; **12-** Not reporting cheating; **13-** Plagiarism; **14-** Others doing my work; **15-** Others doing my computer project; **16-** Pretending death; **17-** Using office supplies; **18-** Hiding professor's grading error; **19-** Let others take blame; **20-** Honesty over grades; **21-** Dishonesty to get ahead; **22-** Take credit for others; **23-** Let colleague take blame; **24-** Lie for time off; **25-** Personal business on company time; **26-** Professor concerned with ethics; **27-** Punishment for unethical conduct; **28-** Severity of punishment;

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29- Business vs other professors' concern with ethics; **30-** Overlook methods to get results; **31-** Integrity over results; **32-** Dishonesty over honesty; **33-** Dishonesty key to success; **34-** Turn in dishonest colleague; **35-** Turn in colleague for bribe; **36-** Turn in colleague for falsifying expenses; **37-** Money over customer satisfaction; **38-** Do anything to succeed; **39-** Obey unethical boss; **40-** Profits over ethics.
*, **, !: Significant at 99%, 95%, and 90% confidence levels.
#: Significant after applying Bonferroni correction which adjusts the significance level of the study for multiple tests. Two Bonferroni corrections are applied: (i) α =.025 is the Bonferroni correction for two comparisons each in Mann-Whitney U analysis and in regression analysis: 0.05/2 = 0.025. (ii) α =.0125 is the Bonferroni correction for four comparisons overall: 0.05/4 = 0.0125.

Expectations

With respect to expectations upon graduation, White students expect higher ethical standards. Table 3 indicates a difference between two groups on three issues: success at any cost (p=.00); unethical demands by superiors (p=.017); and importance of profits over ethics (p=.06).

These results indicate that in the real world, students in both groups expect to have alternatives to stay ethical in their conduct. Students believe that they will have control over their environment and are unwilling to do something unethical. However, students do not believe that people currently in the business world have the same level of integrity.

Accounting majors

Table 4 provides tests of difference between Black and White students who are accounting majors. Relative to other majors, accounting is more conservative, and accounting professionals have strong oversight by their respective professional organizations and regulatory bodies.

A priori beliefs

With respect to *a priori* beliefs, Table 4 indicates that accounting majors who are Black have significantly higher unacceptance for two issues: plagiarizing a term paper (p=.005) and pretending an excuse for an exam (p=.005). For beliefs about others' ethical behavior for similar questionable acts, for nine out of ten issues, comparatively accounting majors who are White believe that others are more ethical.

Observations

With respects to ethics of business professionals, for three out of five issues, accounting majors who are Black indicate more agreement with unethical practices. With respect to ethics in the classroom, accounting majors who are White indicate that unethical behavior has severe consequences (p=.028).

Expectations

Expectations of accounting majors upon graduation are generally consistent between two groups. For four of the eleven issues, accounting majors who are Black believe having less control over their environment to pursue ethical choices. These students do not expect to turn in their colleague for their colleague's wrongful acts (p=.00).

Factors of expected ethical behavior

Figure 1 suggests that ethical behavior expected on job is a function of views about

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Table 4
ETHICAL VIEWS OF BLACK AND WHITE ACCOUNTING STUDENTS

	Sum of ranks		Mean rank		Sample size		Mann-Whitney U	*z*-stat	*p*-value	
	White	Black	White	Black	White	Black				
My *a priori* beliefs about ethics										
1	1,915	1,245	39.9	40.1	48	31	739	0.05	0.96	
2	1,832	1,328	38.1	42.8	48	31	656	0.9	0.37	
3	1,689	1,470	35.2	47.4	48	31	513	2.78	0.01	*
4	1,815	1,344	37.8	43.3	48	31	639	1.13	0.26	
5	1.8	1,359	37.5	43.8	48	31	624	1.28	0.2	
6	1,692	1,467	35.2	47.3	48	31	516	2.77	0.01	*
7	1,885	1,274	39.2	41.1	48	31	709	0.35	0.73	
8	2,042	1,118	42.5	36	48	31	622	-1.24	0.22	
9	1,835	1,245	38.2	41.5	48	30	659	0.67	0.5	
10	2,198	1,372	41.4	44.2	53	31	767	0.51	0.61	
My *a priori* beliefs about others' views of ethics										
11	2,203	877	46.8	28.3	47	31	381.5	-3.62	0	*#
12	2,377	782	49.5	25.2	48	31	286.5	-4.74	0	*#
13	2,151	1,008	44.8	32.5	48	31	512.5	-2.48	0.01	**
14	2,295	864	47.8	27.8	48	31	368.5	-3.94	0	*#
15	2,271	889	47.3	28.6	48	31	393	-3.66	0	*#
16	1,809	1,350	37.7	43.5	48	31	633.5	1.13	0.26	
17	2,084	1,076	43.4	34.7	48	31	580	-1.66	0.1	!
18	2,334	826	48.6	26.6	48	31	330	-4.31	0	*#
19	2,453	1,117	46.2	36	53	31	621	-1.89	0.06	!
20	2,103	1,056	43.8	34	48	31	560.5	-1.86	0.06	!
Observations about ethics in business										
21	2,140	1,019	44.5	32.8	48	31	523.5	-2.27	0.02	**
22	2,142	1,017	44.6	32.8	48	31	521.5	-2.27	0.02	**
23	1,885	1,196	39.2	39.8	48	30	709	0.11	0.91	
24	2,004	1,156	41.7	37.2	48	31	660	-0.87	0.38	
25	2,151	1,008	44.8	32.5	48	31	512.5	-2.36	0.02	**
Observations about ethics in classroom										
26	2,215	1,355	41.7	43.7	53	31	784	0.35	0.72	
27	2,021	1,549	38.1	49.9	53	31	590	2.19	0.03	**
28	2,049	1,521	38.6	49	53	31	618	1.93	0.05	!
29	520	857	24.7	27.6	21	31	289.5	-0.7	0.48	
Expectations about ethics upon graduation										
30	2,308	1,262	43.5	40.7	53	31	766	-0.52	0.61	
31	1,745	1,336	36.3	44.5	48	30	569	1.58	0.12	
32	2,066	1,093	43	35.2	48	31	597.5	-1.5	0.13	
33	2,412	1,158	45.5	37.3	53	31	662	-1.5	0.13	
34	2,103	1,467	39.6	47.3	53	31	672	1.47	0.14	
35	2,267	1,302	42.7	42	53	31	806.5	-0.15	0.88	

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Table 4 (continued) ETHICAL VIEWS OF BLACK AND WHITE ACCOUNTING STUDENTS										
	Sum of ranks		Mean rank		Sample size		Mann-Whitney U	*z*-stat	*p*-value	
	White	Black	White	Black	White	Black				
36	1,584	1,496	33.7	48.2	47	31	456.5	2.97	0	*#
37	2,108	1,051	43.9	33.9	48	31	555.5	-1.91	0.06	!
38	2,198	961	45.8	31	48	31	465.5	-2.86	0	*#
39	1,920	1,240	40	40	48	31	744	0	1	
40	2,591	978	48.9	31.5	53	31	482.5	-3.18	0	*#

Notes to Table 4:
1- Cheating; **2-** Not reporting cheating; **3-** Plagiarism; **4-** Others doing my work; **5-** Others doing my computer project; **6-** Pretending death; **7-** Using office supplies; **8-** Hiding professor's grading error; **9-** Let others take blame; **10-** Honesty over grades; **11-** Cheating; **12-** Not reporting cheating; **13-** Plagiarism; **14-** Others doing my work; **15-** Others doing my computer project; **16-** Pretending death; **17-** Using office supplies; **18-** Hiding professor's grading error; **19-** Let others take blame; **20-** Honesty over grades; **21-** Dishonesty to get ahead; **22-** Take credit for others; **23-** Let colleague take blame; **24-** Lie for time off; **25-** Personal business on company time; **26-** Professor concerned with ethics; **27-** Punishment for unethical conduct; **28-** Severity of punishment; **29-** Business vs other professors' concern with ethics; **30-** Overlook methods to get results; **31-** Integrity over results; **32-** Dishonesty over honesty; **33-** Dishonesty key to success; **34-** Turn in dishonest colleague; **35-** Turn in colleague for bribe; **36-** Turn in colleague for falsifying expenses; **37-** Money over customer satisfaction; **38-** Do anything to succeed; **39-** Obey unethical boss; **40-** Profits over ethics.
*, **, !: Significant at 99%, 95%, and 90% confidence levels.
#: Significant after applying Bonferroni correction which adjusts the significance level of the study for multiple tests. Two Bonferroni corrections are applied: (i) α =.025 is the Bonferroni correction for two comparisons each in Mann-Whitney U analysis and in regression analysis: 0.05/2 = 0.025. (ii) α =.0125 is the Bonferroni correction for four comparisons overall: 0.05/4 = 0.0125.

a priori ethics and observations. Therefore, to assess factors of expected ethical behavior, this section reports the results of estimating following two equations:

Equation 1: Expectations = *f* (culture-type, gender, academic status, age, major, *a priori* beliefs-self, *a priori* beliefs-others', observations-business, observations-classroom)
Equation 2: Classroom_Observations = *f* (culture-type, gender, academic status, age, major)

Both equations test the association of expected ethical behavior with (i) culture which is a binary variable coded as zero for White students and one for Black students, and (ii) demographic variables–gender, experience, age and major – that prior research has examined with mixed results.

Equation 1 is an expanded model that includes two constructs of ethical views (i.e., *a priori* views and observations) and demographic variables. *A priori* beliefs are measured at two levels: ethical views about oneself and ethical views of others about themselves. Similarly, observations are measured at two levels: classroom observations seek to measure views that are relatively more direct; business world observations seek to measure views that are based on reported, read, seen, heard in media. Equation 2 is an abridged model.

Each construct of ethical views has several proxies in the instrument. To derive a composite score for a construct, the analysis computed and used for each student, an average of all proxies for that construct. Alternatives to using mean score include median and total scores across proxies. Results using mean, median or total scores were similar. A possible reason for such similarity is the comparability in these measures of central tendency for the sample. Table 2 suggests (i) insignificant difference between mean and median scores for

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proxies of each construct, and (ii) insignificant variance across proxies in responses of each student.

With respect to demographic variables, gender is coded as zero for female students and one for male students. Experience is coded as zero for lower-level classes (i.e., freshman and sophomore) and one for upper-level classes (i.e., junior and senior). Age is coded as zero for below twenty years and one for above twenty years. To protect their personal information, the instrument did not ask students to specify their exact age; instead, students self-selected themselves using below-twenty and above-twenty criteria. Major is coded as zero for non-accounting students and one for accounting students.

Table 5 presents parameters of the two regression equations that use each construct's composite score computed as an average of its proxies. Both models are significant with a *p*-value less than 0.00 for both equations. With an adjusted R-square of .134, the expanded model explains about 16% of variance compared to abridged model that explains about 11% of variance with an adjusted R-square of .1172. A possible explanation for the low adjusted R-square value is the relationship among constructs in our model (Figure 1). TPB theorizes that low precision in subjective beliefs and control reduces precision of the model to explain behavior (Ajzen, 1991).

The total sample size in this study is sufficiently large for an acceptable statistical power. Table 5 shows that the statistical power values are 99% and 92% respectively for equations 1 and 2. Further, the statistical power for tests of difference, using two independent sample means, between Black and White students for each ethical construct's composite scores ranges from 80% to 99%. The literature suggests that 80% and above is an acceptable level of power (Zakamulin & Giner, 2022). Therefore, it is safe to say that the research design and associated analyses can detect an effect if there is one in the population.

Results in Table 5 reveal that the two models differ with respect to the association of culture with ethical behavior expected upon graduation. Estimate for culture is insignificant in the expanded model and significant at 10% alpha level (*p*-value = .04) in the abridged model. A lack of consistency of culture to associate with expected ethical behavior suggests that the evidence for culture is mixed and inconclusive.

The table suggests that students' views about expected ethical behavior do not associate with variations in their academic status and age. Coefficients for the two variables are insignificant in both models.

The coefficient for students' major is significant (*p*-value = .00) in both models – this suggests different views of accounting and non-accounting majors about ethical behavior expected upon graduation.

The evidence for gender is relatively stable in Table 5. The estimate for gender is significant at 99% confidence level in the expanded model and at 95% confidence level in the abridged model. The findings for gender are consistent with the literature which reports mixed evidence.

Table 5 does not indicate an association of *a priori* views of self and both levels of observations with expected ethical behavior. Estimates of all three variables are not significant in the expanded model. These results imply that views about expected ethical behavior for business school students in the sample are independent of their *a priori* views, classroom observations and business world observations. However, students believe that others are comparatively unethical (*p*-value = .00).

DISCUSSION

To view Tables 3, 4 and 5 together may appear as multiple testing which could amplify the probability of a false-positive. However, the analysis estimates only two Mann-

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Whitney U-test statistics (a) for the entire sample regardless of students' major in Table 3, and (b) for a sub-group that has students only with accounting majors in Table 4. Variables in both tables are individual proxies of each ethical construct, viz., student's *a priori* beliefs about ethics, student's *a priori* beliefs about others' view of ethics, observations about ethics in business, observations about ethics in classroom, and expectations about ethics upon graduation. Proxies in both tables are ordinal since students provide responses on a Likert scale.

Table 5
FACTORS ASSOCIATED WITH ETHICAL VIEWS

		Equation 1	**Equation 2**
F-statistics		5.4028	6.6647
p-value		.0001*****	.0001*****
R^2		0.16448	0.1172
Adjusted R^2		0.13404	0.0996
Statistical Power		0.99	0.92
Constant	Estimate	3.32	3.98
	(std. error), *p*-value	(-0.32); .000*#	(-0.08); .000*#
Culture-type	Estimate	-0.09	-0.11
	(std. error), *p*-value	(-0.05); 0.73	(-0.05); .04**
Gender	Estimate	-0.171	-0.16
	(std. error), *p*-value	(-0.06); .00*#	(-0.06); .014**
Academic status	Estimate	0.05	0.12
	(std. error), *p*-value	(-0.09); 0.56	(-0.09); 0.17
Age	Estimate	0.01	0.01
	(std. error), *p*-value	(-0.08); 0.83	(-0.08); 0.84
Major	Estimate	0.24	0.33
	(std. error), *p*-value	(-0.08); .00*#	(-0.07); .00*#
My *a priori* beliefs about ethics	Estimate	0.016	
	(std. error), *p*-value	(-0.04); 0.12	
My *a priori* beliefs about others' views of ethics	Estimate	0.11	
	(std. error), *p*-value	(-0.04); .00*#	
Observations - business	Estimate	0.03	
	(std. error), *p*-value	(-0.02); 0.26	
Observations - classroom	Estimate	0.01	
	(std. error), *p*-value	(-0.04); 0.75	

Equation 1: Expectations = *f* (culture-type, gender, academic status, age, major, *a priori* beliefs-self, *a priori* beliefs-others', observations-business, observations-classroom)
Equation 2: Classroom Observations = *f* (culture-type, gender, academic status, age, major)
*, **, !: Significant at 99%, 95%, and 90% confidence levels
#: Significant after Bonferroni corrections (α =.025, and α =.0125)

Further, the analysis estimates only two regression equations in Table 5: (a) Equation 1 tests the relationship presented in Figure 1 and students' demographics, and (b) Equation 2 tests only the association with students' demographics. Variables of ethics are continuous in Table 5. A composite score of each ethical construct is derived by computing an average of all

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proxies of the respective ethical construct.

Therefore, with only two tests on each form of dataset, it is safe to state that perils of multiple testing are minimum. The alpha error rate does not significantly confound results for at least two reasons: (i) with a primary endpoint in this research of only two comparisons (i.e., Black and White students), the research design avoids the possibility of looking at multiple other, less important comparisons, (ii) the intended comparison between the two groups (i.e., Black and White students) is fully pre-specified in the research goal and the research design.

However, on a conservative approach, this study still controls the overall alpha error by using the family-wise error rate. Specifically, the study applies the Bonferroni correction and divides the conventional 5% significance alpha level by the number of comparisons: (i) In the first case, with two comparisons each in Mann-Whitney U-analysis and in regression analysis, the alpha level for significance for each comparison is 0.05/2 = 0.025, (ii) In the second case, with four comparisons overall, the alpha level for significance for each comparison is 0.05/4 = 0.0125.

Tables 3 and 4 indicate that results for differences in issues after Bonferroni correction are identical to those using 99% confidence level or 1% significance alpha level. It is instructive here to analyze these results for their meaning and importance.

Regardless of their major, students do not differ in their assessment of *a priori* beliefs about their own ethics. However, students differ in their assessment of their *a priori* beliefs about others' views of ethics on the same issues. For the overall sample, compared to Black students, more White students believe that others view it as unethical the following questionable practices: cheating, others doing my work, and hiding professor's grading errors. For questionable practice of not reporting cheating, compared to White students, more Black students believe that others view it as unethical.

Results are identical when data is analyzed for the sub-group containing only accounting majors, except for cheating practice for which more Black than White students believe that others view it as unethical.

Both groups believe that in general, people are less ethical in the business world. No differences are found in their views about observations of ethics in business.

For their views of ethics in classroom, accounting majors in both groups report a mean score of 4.2 on a 7-point Likert scale. The low score points to both accounting groups' belief that the general classroom environment is unethical. The implication is that both White and Black students who are accounting majors believe that much needs to be done to improve the ethical environment in the classroom.

However, for the full sample, the results reveal differences between Black and White students for three of the four issues. Compared to Black students, more White students believe a relatively ethical environment in classroom for following practices: punishment for unethical conduct, and severity of punishment. Contrarily, more Black students than their White counterparts believe that the professor is concerned with students' ethics.

Accounting majors in both groups indicate differences in expectations about ethics upon graduation for three issues. More White students than Black students believe that they will be expected to turn in their colleagues for falsifying expenses (mean score = 4.79), and ethics is more important than profits (mean score = 4.6). However, in both full sample (mean score = 3.38) and in accounting sub-group (mean score = 2.95), more Black students than White students believe that they will be expected to obey unethical boss upon graduation. The low mean score suggests the perceived reality in the minds of Black and White students. A possible reason for such a perceived reality could be the ethical practices observed in business and classroom that students process in their views about expected ethical behavior. None of the other eleven issues for the ethical construct pertaining to expectations upon

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graduation are significant at 99% confidence level or after Bonferroni correction.

It is worth noting that the Bonferroni correction is too conservative and may lead to inflating Type II error. Theoretically, control of Type I error comes at a cost to Type II error due to inherent trade-offs between them. Authors do not believe that the research design in this study lends itself to such inflated error rates.

Summary of Hypotheses

Table 6 summarizes findings with respect to each hypothesis. Most differences are noted in *a priori* beliefs about others' views of ethics. Black and White students differ in their observations of ethics in both business and classroom. Of a total of thirty-six issues, nine issues reveal differences at 1% alpha level, four issues reveal differences at 5% alpha level, and six issues reveal differences at 10% alpha level. Students in both groups have broad similarities with respect to their expectations of ethical behavior upon graduation, despite differences in their *a priori* beliefs and observations.

Table 6
SUMMARY OF HYPOTHESES

Hypothesis	**Results** Differences observed for:
H_1: *A priori* beliefs about:	
1. *Self's ethics*:	3 out of 10 issues (1 at .01 α-level)
2. *Others' views of ethics*:	8 out of 10 issues (4 at .01 α-level)
H_2: Observations *about ethics in*:	
1. *Business*:	3 out of 5 issues (0 at .01 α-level)
2. *Classroom*:	3 out of 4 issues (3 at .01 α-level)
H_3: *Expected ethical behavior upon graduation*	3 out of 11 issues (1 at .01 α-level)
H_4: Accounting vs other majors	
My A priori beliefs about self's ethics:	2 out of 10 issues (2 at .01 α-level)
My A priori beliefs about others' views of ethics:	9 out of 10 issues (5 at .01 α-level)
Observations about ethics in business:	3 out of 5 issues (0 at .01 α-level)
Observations about ethics in classroom:	2 out of 4 issues (0 at .01 α-level)
Expected ethical behavior upon graduation:	4 out of 11 issues (3 at .01 α-level)

Results of this research indicate that compared to themselves, students perceive others to be less ethical in their (i) subjective beliefs about others' behavior, (ii) observations of business professionals' ethics, and (iii) observations of classroom ethics. Upon graduation, students expect to have greater control over their environment to make ethical choices on the job vis-à-vis observed behavior of business professionals.

This research's mixed findings for gender are consistent with inconclusive support in prior research (Loo 2003; Glover et al., 2002; Peterson et al., 2001; Smith & Rogers, 2000; Radtke,2000). Non-significant results for experience, measured using age and academic status, further adds to mixed evidence in the literature (Tomasic, 2011).

IMPLICATIONS AND CONCLUSIONS

Limitations

To understand the findings of this research, it is notable to list following caveats which also suggest future extensions: (i) use of students merits extension of this research to business professionals. Van den Bos (2001) suggests that hypothesis testing, first in experimental settings, such as using students, and then, in field settings is a logical sequence; (ii) the sample suggests a need for alternative samples from diverse settings to generalize

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conclusions; (iii) use of process-based control of SDRB indicates using alternative means to address this bias and their effects on behavior; (iv) the findings are limited to only two culture-types: Black and White students. Clearly, other variants of culture merit examination; (v) to the extent that ethical belief is inherited as contended in some studies, this research's design does not control for that innate ethics.

Other extensions that emerge naturally from this research include examining ethical orientation and behavior of diverse cultures. Further, alternative proxies to measure culture, beliefs, observations, and expectations would provide methodological contributions.

Theoretical Contributions

This section discusses contributions from the perspectives of theory and empirics. First, evidence for a link between diversity and ethics is sparse in the literature. This gap is addressed here by examining culture, a less examined variant of cultural diversity, and measure it by using response data from Black and White students. The findings help in understanding their respective ethical views.

Second, to measure ethical choices, this research develops a process-based-three-constructs model to assess the effect of observations on the association between *a priori* beliefs and expectations. The model has a descriptive appeal to explain individuals' ethical views.

Third, Kant's universality and TPB's subjective belief provide theoretical foundations for hypotheses, the model, and the instrument. Prescriptively, the model is useful to understand ethicalviews, and to address ethical practices at the causation level rather than at the symptom level.

Fourth, culture is measured in terms of Black and White students, that is relatively less studied in prior research with respect to accounting and business ethics.

Fifth, given the conservative nature of accounting and the regulatory oversight of auditing, this research assesses ethical views of Black and White students who are accounting majors. These results further advance the understanding of ethical views of entry level accounting professionals.

Implications

Notable findings in this research study include (i) differences between Black and White students in *a priori* beliefs, observations, and between accounting and non-accounting majors; (ii) observation moderates the relationship between *a priori* beliefs and expectations in the model. Following discusses key implications of the findings for universities/colleges, industry, and profession.

Universities and colleges

A sequential, systematic, and interrelated intervention in accounting and business pedagogy should reduce *a priori* cultural differences in ethical views. Education and training efforts should influence students' processing of observations about ethical practices. For students majoring in non-accounting disciplines, creative design and content delivery with reinforcements and awareness mechanisms in ethics should raise their ethical acumen.

Business schools should further integrate ethics education across programs and courses, enhance pedagogy and build capacity. An integrated approach should reinforce concepts, refine ethical reasoning and recognition ability, and achieve consistent ethical behavior in diverse contexts. Educators should design applied cases with realistic scenarios that include diversity anddevelop hands-on experiments for understanding ethical dilemmas.

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In this respect, a consortium of academe, industry and profession may prove useful to exchange ideas, advance research, develop projects, and build a learning community.

Further, given the emphasis of accreditation agencies, it is imperative to provide, reinforce and sustain culture-based ethics education in accounting and other business disciplines. Such efforts should improve the ethical preparedness of entry level professionals.

Accounting firms

Globalization, increased mobility, and work force diversity imply that the group dynamics in each audit phase is likely culturally diverse with diverse ethical sensitivities among group members. It is likely that for the same ethical dilemma, ethical conclusions using the AICPA and IFAC codes may differ.

Therefore, accounting firms should invest in ethical education, training, and awareness (EETA) programs to nurture and ensure consistent ethical behavior. EETA uses the rigor of formal education, knowledge through training, and attention to short-term memory through awareness. EETA programs should ensure ethical behavior across cultures consistent with accounting's cardinal principles of trust and responsibility while supporting diversity.

This research model is useful to understand cultural differences in ethical views and avoid creating cultural stereotypes. Addressing this issue at an early stage in the education system should prepare responsible business professionals and minimize un-ethical behavior in practice while recognizing and respecting diversity.

Final Note

The objective in this research is to examine ethical views of Black and White students. This research theorizes and provides empirical evidence of differences between two groups. Students provided their views for articulated proxies of three constructs—*a priori*, observations and expectations.

The findings have intuitive appeal and are supported from evidence in prior research. Tests of *a priori* beliefs about self's ethics suggests that participants consider themselves ethical with median ratings on higher scale. Both Black and White students are similar in assessing themselves as ethical. This is intuitively appealing as observed similarities are consistent with the universality of Kant's CI and prior research.

Tests of *a priori* beliefs about self's ethics and observations about business professionals' ethics suggests that (i) participants consider others to be less ethical relative to themselves, (ii) Black students consider White students less ethical, and (iii) the difference is significant in four out of ten issues. These findings are consistent with the literature which finds 'self-righteousness' or 'moral superiority' behavior in assessing moral values of others vis-à-vis the self. In terms of culture, two factors that individually and collectively explain observed differences, especially for four issues which were statistically significant, include (i) history of exploitation and slavery of Blacks, and (ii) competitive spirit and capitalist values. The former breeds distrust of others on grounds of their unethical values. The latter seeks progress, sometimes with questionable ethical practices.

Tests of ethical expectation on-the-job upon graduation suggest similarities between both groups. The higher median ratings for some issues in this construct reflect the effect of culture and the universality of Kant's CI. The lower median ratings for other issues in this construct suggest students' assessment of realties of business practices as seen from their responses in tests of hypothesis 2. All told, the present study finds that Black and White students differ most in their *a priori* beliefs about others' views of ethics and observations about ethics. Differences between two groups are less for students' *a priori* beliefs about self-ethics and expectations of ethics upon graduation.

Citation Information: Chandra A., Cooper, W,D. (2023). Culture and Ethical Views. *Journal of Legal, Ethical and Regulatory Issues, 26*(4), 1-26.

Acknowledgments

We gratefully acknowledge comments and feedback received at the annual meeting of American Accounting Association, Ethics Symposium, and research workshops.

List of Abbreviations

HBCU: historically black colleges and universities; non-HBCU: non- historically black colleges and universities; TPB: theory of planned behavior, CI: categorical imperative.

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Received: 24-Apr-2023, Manuscript No. JLERI-23-13525; **Editor assigned:** 25-Apr-2023, Pre QC No. JLERI-23-13525(PQ); **Reviewed:** 11-May-2023, QC No. JLERI-23-13525; **Revised:** 17-May-2023, Manuscript No. JLERI-23-13525(R); **Published:** 25-May-2023

Citation Information: Chandra A., Cooper, W,D. (2023). Culture and Ethical Views. *Journal of Legal, Ethical and Regulatory Issues, 26*(4), 1-26.