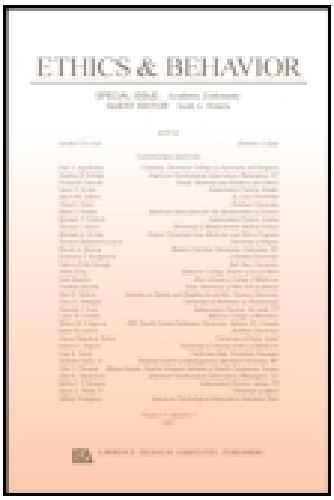

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Turning a Blind Eye: A Study of Peer Reporting in a Business School Setting

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Turning a Blind Eye: A Study of Peer Reporting in a Business School Setting

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This article examines student peer reporting by extending the findings from the business ethics and higher education literature. In the conceptual model we propose that reflective moral attentiveness, subjective knowledge of the code of ethics, and academic dishonesty beliefs antecede ethical judgment of peer reporting, which impacts intentions to report peers' unethical behavior. The relationships are tested using structural equation modeling. The findings indicate that moral attentiveness significantly influences ethical judgment, which in turn affects intention. The relationship between beliefs about academic dishonesty and ethical judgment is partially supported. Based on these results, suggestions for higher education institutions are provided.

Keywords: peer reporting, reflective moral attentiveness, academic dishonesty, ethical judgment, ethical intention, code of ethics, business school

Students are faced with different ethical dilemmas in their daily lives, and their position toward ethics is also reflected in the (un)ethical choices they make in the academic setting. Research finds that students are significantly more accepting of questionable ethical acts compared to business people, and consequently tend to hold relatively lower ethical standards (Cole & Smith, 1996; Glenn & Loo, 1993). Nevertheless, they consider themselves more ethical than managers or others in the business environment (Lawson, 2004). In addition, they hold a more negative view of ethics of business people (Cole & Smith, 1996).

Unethical student behavior represents a great concern for academic institutions of higher education (McCabe, Treviño, & Butterfield, 1996), as about half of surveyed American students and almost two thirds of students from Eastern Europe believe that cheating at schools is socially acceptable (Grimes, 2004). Hence, some authors observe that students live in a cheating culture (Crittenden, Hanna, & Peterson, 2009; Rettinger & Kramer, 2009). Cheating in higher education

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is on the rise (McCabe, Treviño, & Butterfield, 2001a); therefore, it is not surprising that more than half of the students surveyed in one U.S. study report that they have, in the past, engaged in some sort of unethical behavior (McCabe, Butterfield, & Treviño, 2006).

One of the ways for academic institutions to gain control over cheating and further decrease the frequency of its occurrence is for peers to report the unethical incidents (McCabe, Treviño, & Butterfield, 2001b). When students become aware of another student's wrongdoing, there are different courses of action they can take: simply ignore the issue and do nothing, confront the wrongdoer and try to persuade him or her to change the behavior, or ultimately report the deed to a person who has authority to stop it (Barnett, Bass, & Brown, 1996). Nevertheless, doing the right thing is not necessarily good for the reporter (Tenbrunsel & Smith-Crowe, 2008). Specifically, reporting cheating behavior is beneficial for the academic institution but can lead to negative consequences for the reporter from other group members (McCabe et al., 2001b). These group sanctions range from condemnation and loss of friendships to ostracism and exclusion from the group (Treviño & Victor, 1992). Many students who would report an unethical behavior are aware of these consequences (Lim & See, 2001; McCabe, Treviño, & Butterfield, 1999) and thus choose not to act. Given the range of consequences of peer reporting for others and for the reporter as well, this clearly represents an ethical dilemma for a student who needs to decide whether to report ethically questionable behavior. Hence, to encourage peer reporting, it would be beneficial to analyze peer reporting from an ethical perspective. We build on the literature related to business ethics and the academic setting in order to understand the factors that influence the decision to report peers' wrongdoing.

The primary purpose of this study is to examine ethical decision making of potential peer reporters. This article extends prior research by investigating how certain contextual and ethical considerations influence ethical decision making about reporting the cheating behavior in a business school setting. The study has three major objectives: (a) to explain the relationship between peer reporting judgment and intention based on Rest's (1983) framework, (b) to consider how various ethical and situational factors related to the academic setting predict ethical judgments of peer reporting, and (c) to evaluate whether the relationships are supported in a business school context.

THEORETICAL BACKGROUND

Peer Reporting in Higher Education

Peer reporting is defined as "lateral control attempts that occur when a group member discloses a peer's wrongdoing to authorities outside the group" (Treviño & Victor, 1992, p. 40). Peer reporting can also be viewed as role responsibility. Studies find that when reporting a misconduct is one of the role requirements, people are more inclined to report peers' wrongdoing (Treviño & Victor, 1992).

In the higher education setting peer reporting has been explored by focusing on students who report the cheating of their peers. Despite the fact, that there are few studies on cheating in business schools, the findings are clear: studies report that business school students cheat more than non-business school students (McCabe et al., 2006; McCabe et al., 2001a; O'Leary & Pangemanan, 2007). The fact that an individual perceives that peers are cheating is the most important contributing factor when it comes to committing own acts of academic dishonesty, that

is, own academic cheating (Carrell, Malmstrom, & West, 2008; McCabe, Treviño, & Butterfield, 2002; Teixeira & Rocha, 2010). The probability of one's own cheating increases when one is a witness to such acts, because it makes cheating more easily justified and gives students practical ideas about how to cheat (Rettinger & Kramer, 2009). Observing others cheat increases one's own cheating behavior not by making rationalization easier but by causing students to judge the behavior as less morally reprehensible (Bing et al., 2012; O'Rourke et al., 2010). The second most important factor is the perceived certainty of being reported (McCabe & Treviño, 1993, 1997; McCabe et al., 2002). The peer effect results from two opposing forces: (a) evolving norms about the acceptability of cheating which enhance academic dishonesty, and (b) enforcement of peer reporting that deters academic dishonesty (Carrell et al., 2008, p. 195). More important, when linking student cheating to peer reporting in a military academies setting, the academies with the lowest levels of cheating exhibited the highest level of peer reporting (Carrell et al., 2008).

Although studies have investigated the frequency of individual cheating incidents and their consequences, less is known about the attitudes that individuals have toward reporting peers who engage in cheating behavior. The few studies that were conducted have explained peer reporting with different factors, that is, individual, situational, and social. The analysis of peer reporting among registered nurses revealed that three types of characteristics play a crucial role: observer's individual characteristics, situational characteristics (e.g., severity of misdemeanor), and organizational characteristics (e.g., policy compliance or noncompliance; King & Hermodson, 2000). In a study of American business school students, authors found a positive relationship between religiosity and peer reporting (Barnett et al., 1996). In terms of relationships with others, the perception that members in a group are harmed by peer misbehavior increases the likelihood of peer reporting (Victor, Treviño, & Shapiro, 1993). Other aspects like fairness perception, the observer's own behavior in similar situations, and trust in others play an important role as well (Douhou, Magnus, & Van Soest, 2011). An analysis of fast-food owners found that the more the observers perceived that an individual's misconduct threatens the interests of a group as a whole, the more they were inclined to report them (Treviño & Victor, 1992). A study of Dutch panel respondents revealed that justifiability has a significant negative impact on reporting. Namely, respondents who disapprove more of an act are more likely to report it (Douhou et al., 2011). Among social factors contributing to peer reporting, group norms and role responsibility were found to be influential (Victor et al., 1993). Finally, observer's past behavior impacts upon the decision to report. Specifically, those individuals who have committed unethical acts, no matter how insignificant they might be, are less likely to engage in reporting (Douhou et al., 2011).

Ethical Perspective of Peer Reporting

Peer reporting can be viewed as a moral dilemma for an individual, as it encompasses all the required characteristics (Jones, 1991): (a) the action has consequences for others, (b) the decision maker has volition or control over the matter, and (c) the action is perceived as ethically relevant for other people. Consequently, it seems imperative to explain peer reporting by introducing ethical constructs, such as moral judgment (Barnett et al., 1996; Douhou et al., 2011). Moral judgment plays an important role in the decision whether or not to report (Douhou et al., 2011). The fundamental aspect that triggers peer reporting is the internal attitude toward incorrect behavior.

Moreover, moral attentiveness has been recently introduced in the business ethics literature as another individual characteristic that could explain different types of ethical dilemmas, including peer reporting. Drawing on social cognitive theory (Fiske & Taylor, 1991), moral attentiveness is concerned with the recognition and consideration of moral issues in everyday life (Reynolds, 2008). It first affects the recall and reporting of ethics-related experiences, then it impacts upon moral awareness, and in the end it influences moral behavior. Moral attentiveness involves a perceptual aspect and a more reflective aspect. The latter serves to evaluate and reflect on the individual's past experiences. Moral attentiveness was associated with greater moral awareness and with general moral conduct that is intuitive or automatic (Reynolds, 2008). Even so, empirical studies that incorporate this construct are still in its infancy.

One of the common strategies to reduce unethical and encourage ethical behavior in the context of higher education is to introduce honor codes (known as codes of ethics in business organizations; McCabe et al. 1996), as this helps to create a culture of integrity that discourages cheating (McCabe & Treviño, 1993). In this regard an honor code is a salient component of an ethical culture (Kish-Gephart, Harrison, & Treviño, 2010). Existing research suggests that students from honor code schools have considerably different views about academic integrity, compared to students from noncode schools (McCabe et al., 2001a). Introducing an honor code at a school, though, is not enough to decrease cheating (Bing et al., 2012). In terms of educational institutions, higher levels of peer reporting were detected at code schools compared to noncode schools (McCabe & Treviño, 1993; McCabe et al., 2001b). The implementation of honor codes can have long-term effects on student behavior (McCabe et al., 2001a). Employees who were enrolled at schools with honor codes exhibited the least amount of unethical behavior in the workplace (McCabe et al., 1996). Honor codes can reduce dishonest behavior if they are embedded in the organizational culture of integrity (McCabe et al., 1999) and create a sense of normative environment (McCabe et al., 2001a). Regarding the relationship between the introduction of corporate code of conduct and frequency of unethical deeds in organizations, studies find a negative relationship between having a code of conduct and unethical choices (Peterson, 2002). In general, self-reported unethical behavior is lower among employees from organizations that introduced a corporate code of conduct. Likewise, unethical behavior is also affected by the interaction of a collegiate honor code experience and corporate code implementation strength (McCabe et al., 1996). We thus expect honor codes to play an important role in students' judgments about and engagement in ethical behavior.

CONCEPTUAL MODEL DEVELOPMENT

The proposed conceptual model (Figure 1) builds on the integration of findings from business ethics literature (Jones, 1991; Rest, 1983) against the academic backdrop. We develop our conceptual model of peer reporting by relying on the constructs derived from the specific academic context (i.e., academic dishonesty beliefs and knowledge of the code of ethics), as well as the ethics-related constructs (i.e., moral attentiveness, ethical judgment, and ethical intention). In the model, the central relationship focuses on the ethical judgments and ethical intentions of peer reporting. The antecedents, presented in the model, that explain ethical judgments are reflective moral attentiveness, subjective knowledge of the code of ethics, and beliefs about academic dishonesty.

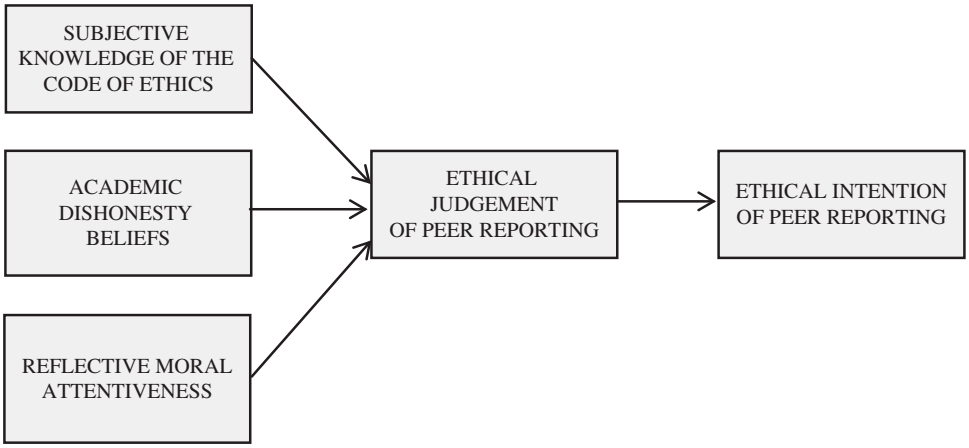

FIGURE 1 Conceptual model of peer-reporting intentions.

Because the link between the *existence* of a code of ethics and ethical decisions received mixed support (Cleek & Leonard, 1998; Craft, 2013; Ford & Richardson, 1994; Loe, Ferrell, & Mansfield, 2000; O'Fallon & Butterfield, 2005), we decided to include *subjective knowledge* of the code of ethics as a predictor in the model. Subjective knowledge may be a better predictor of ethical decision making, as the fact that a code of ethics exists does not necessarily mean that individuals are familiar with its content. This could explain why previous studies have not found significant support for the inhibitory effect of the code of ethics on ethically questionable behavior. Following Flynn and Goldsmith's (1999) definition of subjective knowledge, we define subjective knowledge of the code of ethics as a student's perception of "the amount of information they have stored in their memory" about the school's code of ethics (p. 59). In previous studies subjective knowledge has been related to attitudes (Berger, Ratchford, & Haines, 1994; De Pelsmacker & Janssens, 2007; Eastman, Eastman, & Eastman, 2002), where the positive relationship has been confirmed. Attitudes are a concept closely related to judgments; therefore we propose that subjective knowledge could also have a positive influence on ethical judgments of peer reporting.

H1: Subjective knowledge of the code of ethics has a positive influence on ethical judgments of peer reporting.

In this article, academic dishonesty is conceptualized as a measure of students' beliefs about various types of ethically questionable behavior related to academic dishonesty. Consequently, we investigate the beliefs about ethically questionable behavior in the academic context at the general level and include a range of activities related to academic life. Although academic dishonesty has most often been analyzed as a consequent with various explanatory variables, in the peer reporting setting we believe the academic dishonesty beliefs are antecedents of ethical judgments. Beliefs have been put as an antecedent of individual decisions in the theory of reasoned action/theory of planned behavior (Ajzen, 1991; Fishbein & Ajzen, 1975); therefore, we expect they could also predict ethical judgments. Here, we rely on the findings by Carrell et al. (2008), who found that the schools with the lowest levels of cheating had the highest level of peer reporting of

wrongdoing. Consequently, we hypothesize that the more accepting that students of different types of ethically questionable academic behavior are, that is, the more positive are their academic dishonesty beliefs, the more negative their judgments of peer reporting.

H2: Positive beliefs about academic dishonesty have a negative influence on ethical judgments of peer reporting.

We define moral attentiveness as a personal characteristic that measures "the extent to which one chronically perceives and considers morality and moral elements in his or her experiences" (Reynolds, 2008, p. 1028). Given that it is a concept that has been developed only recently, it has yet to be extensively tested empirically. Evidence, albeit scarce, suggests that moral attentiveness plays a role in both intuitive and deliberate ethical decision making (Reynolds, Owens, & Rubenstein, 2012). Reflective moral attentiveness, where a person looks inward and considers the morality of issues, was a significant predictor of perceptions of the role of ethics and social responsibility (Wurthmann, 2013). We predict that the more people consider morality in their daily lives, the more positively they judge peer reporting. Therefore, we hypothesize the following:

H3: Reflective moral attentiveness has a positive influence on ethical judgments of peer reporting.

The relationship between ethical judgment and ethical intention, first introduced by Rest (1983), has been explicitly or implicitly addressed in several ethical decision-making models (Dubinsky & Loken, 1989; Hunt & Vitell, 1986; Jones, 1991). The relationship was consequently empirically tested in various contexts, where the positive influence of ethical judgments on ethical intentions was confirmed (Cherry, 2006; Hofmann, Meier-Pesti, & Kirchler, 2007; Vitell et al., 2003). Individuals who find an ethically questionable activity more ethical will more likely engage in the described activity. Based on the findings of previous studies, we propose the following hypothesis:

H4: Ethical judgments of peer reporting have a positive influence on ethical intentions of peer reporting.

METHODS

Participants

A survey instrument was used to collect the data among undergraduate and graduate students at an AACSB and EQUIS accredited business school from Central and Eastern Europe. In a cross-cultural study about perceptions of acts of dishonesty at educational institutions, only about 40 % of the students from the transitional economies in Eastern Europe agreed that cheating was ethically wrong, compared to more than 85% of the American students. Although 83 % of students from transitional economies would be willing to assist others when cheating, considerably less Americans (32%) would do so (Grimes, 2004). Moreover, the school has recently adopted an honor code, named the code of ethics, and has established an ethics committee. Consequently,

ethics has been given more attention at the institutional level. Whether this is reflected in student behavior remains to be seen.

Participation in the study was voluntary, and students did not obtain extra credit points. To decrease the potential social desirability bias, the respondents were guaranteed anonymity and confidentiality. The sample includes 299 respondents, 62% female and 32% male (6% did not disclose their gender). The mean age of the respondents is 21.62 ($SD = 1.95$). In the sample, 65% are undergraduate, and the remaining 35% are graduate students.

Measures

The chosen constructs in the conceptual model were operationalized using well-established scales from the business ethics and higher education literature. The items were measured using 5-point Likert-type or semantic differential scales. Following is a detailed description of the chosen measurement scales of subjective knowledge, reflective moral attentiveness, ethical judgment, ethical intention, and academic dishonesty beliefs.

Subjective Knowledge of the Code of Ethics

We used five items to measure the knowledge about the school's code of ethics, by adapting the subjective knowledge scale (Eastman et al., 2002; Flynn & Goldsmith, 1999). Respondents indicated their level of agreement with each statement on a 5-point scale with the anchors set at 1 (*strongly disagree*) and 5 (*strongly agree*); for example "I know pretty much about the faculty's code of ethics" and "I do not feel knowledgeable about the faculty's code of ethics."

Reflective Moral Attentiveness

To measure reflective moral attentiveness, a 5-item scale was used which measures the extent to which the respondent considers, ponders, and ruminates on moral matters (Reynolds, 2008), for example: "I often find myself pondering about ethical issues." The respondents indicated their level of agreement on a 5-point Likert-type scale from 1 (*completely disagree*) to 5 (*completely agree*).

Ethical Judgment

Ethical judgment of peer reporting was measured based on one dimension of the Reidenbach and Robin's multidimensional ethics scale (i.e., moral equity), which was also employed in other studies (Barnett & Valentine, 2004; Robin, Reidenbach, & Forrest, 1996; Thomas, Vitell, Gilbert, & Rose, 2002; Valentine & Rittenburg, 2007). Consequently, ethical judgments toward peer reporting were measured on a 5-point semantic differential scale by stating, I find reporting of peers' cheating: morally right/wrong, fair/unfair, just/unjust, acceptable to my family/unacceptable to my family.

Ethical Intentions

Ethical intentions of peer reporting were operationalized as a multi-item construct, as proposed by Mohr and Webb (2005) and Cherry and Fraedrich (2002) on a 5-point semantic differential

scale by asking, How likely are you to report the cheating of your peers?: very likely/unlikely, possible/impossible, certain/no chance.

Academic Dishonesty Beliefs

Academic dishonesty beliefs were measured with 10 items, based on the academic dishonesty scale by McCabe and Treviño (1993). However, instead of measuring past behavior, we measured beliefs about various activities of academic dishonesty such as "using crib notes on a test" and "copying material and turning it in as your own work," with a Likert-type scale with anchors set at 1 (*very unethical*) and 5 (*very ethical*).

RESULTS

We begin the presentation of results by providing the descriptive statistics and reliability coefficients for all study constructs (see Table 1). As it stems from the inspection of Cronbach's alpha coefficients, all measurement scales are internally consistent with reliabilities ranging from 0.70 for subjective knowledge to 0.88 for reflective moral attentiveness and ethical intention of peer reporting. They all exceed the criterion proposed by Nunnally and Bernstein (1994) and thus can be accepted.

Before testing the model, we conducted an exploratory factor analysis to check the dimensionality of the proposed constructs and to perform measure purification on each scale. As expected, ethical judgment, ethical intention, subjective knowledge, and moral attentiveness were all unidimenisonal constructs (means and standard deviations of the indicators are presented in Table 2). However, for the academic dishonesty beliefs, the factor analysis identified two factors. The multidimensionality of this construct is in line with previous findings (Pratt & McLaughlin, 1989). Although the present study identified two dimensions of academic dishonesty, in the study by Marsden, Carroll, and Neill (2005) three dimensions were found. We labeled the first factor "exam dishonesty beliefs," which included four items related to cheating on exams, and the second factor "assignment dishonesty beliefs," which included three items related to cheating on assignments, whereas other items were dropped. In addition, we purified the subjective knowledge scale, where two items were dropped and three were retained in the final solution.

The data were analyzed using structural equation modeling. There are two aspects to the full structural model: the measurement model and the structural model (Byrne, 1998). The

TABLE 1
Means, Standard Deviations, and Correlations Among Constructs

Construct	*M*	*SD*	*1*	*2*	*3*	*4*	*5*	*6*
1. Subjective knowledge of the code of ethics	2.66	0.73	(.70)					
2. Reflective moral attentiveness	3.12	0.93	−.02	(.88)				
3. Exam dishonesty beliefs	2.29	0.84	−.04	−.16*	(.85)			
4. Assignment dishonesty beliefs	1.73	0.72	.09	−.19*	.52*	(.78)		
5. Ethical judgment of peer reporting	2.85	0.99	−.05	−.17*	−.36*	−.21*	(.84)	
6. Ethical intention of peer reporting	1.77	0.88	.10	.08	−.26*	−.09	.43*	(.88)

Note. $n = 299$. Internal reliabilities appear in parentheses on the diagonal.
$^{*}p < .01$.

TABLE 2
Descriptive Statistics of the Indicators

Construct	*Indicator*	*M*	*SD*
Subjective knowledge of the code of ethics	I know pretty much about the faculty's code of ethics.	2.47	1.05
	Among my circle of friends at the faculty, I am one of the "experts" on the code of ethics.	2.09	0.98
	When it comes to the code of ethics, I really don't know a lot.	2.60	1.19
Exam dishonesty beliefs	Using crib notes on a test.	2.36	1.02
	Copying from another student during a test.	2.36	0.96
	Using unfair methods to learn what was on a test before it was given.	2.13	1.04
	Helping someone else to cheat on a test.	2.29	0.98
Assignment dishonesty beliefs	Copying material and turning it in as your own work.	1.56	0.82
	Fabricating or falsifying a bibliography.	2.01	0.94
	Turning in work done by someone else.	1.60	0.84
Reflective moral attentiveness	I regularly think about the ethical implications of my decisions.	3.38	1.08
	I think about the morality of my actions almost every day.	3.04	1.17
	I often find myself pondering about ethical issues.	3.04	1.14
	I often reflect on the moral aspects of my decisions.	3.28	1.11
	I like to think about ethics.	2.82	1.16
Ethical judgment of peer reporting	I find reporting of peers' cheating morally right/wrong.	2.77	1.29
	I find reporting of peers' cheating fair/unfair.	2.88	1.18
	I find reporting of peers' cheating just/unjust.	3.06	1.21
	I find reporting of peers' cheating acceptable to my family/unacceptable to my family.	2.71	1.14
Ethical intention of peer reporting	How likely are you to report the cheating of your peers? Very likely/unlikely	1.62	0.88
	How likely are you to report the cheating of your peers? Possible/impossible	1.75	0.92
	How likely are you to report the cheating of your peers? Certain/no chance	1.93	1.12

measurement model is evaluated to examine the convergent and discriminant validity of the measurement scales. The structural model examines the relationships and takes into account random measurement error, which relates to the fact that manifest variables are not a perfect representation of a latent construct.

First, the measurement model was tested using the maximum likelihood estimation procedure. Based on the measurement model, the reliability and validity of the chosen constructs was determined. The chi-square was significant, $\chi^2(193) = 341.42$, $p = .00$; however, other fit indices displayed a good fit with values above 0.90 (normed fit index [NFI] = 0.93, comparative fit index [CFI] = 0.97, goodness-of-fit index [GFI] = 0.91). Both root mean square error of approximation (RMSEA; 0.05) and standardized root mean square residual (SRMR; 0.05) were below the recommended value of 0.08 (Hair, Black, Babin, Anderson, & Tatham, 2010).

We examined the reliability of the constructs in the model by checking their composite reliability and average variance explained. The values of composite reliability ranged from 0.74 for subjective knowledge to 0.90 for ethical intention, which was above the required value of 0.70, and confirmed their reliability. Average variance extracted should be at least 0.50 and ranged from

TABLE 3
Reliability of the Constructs

Construct	*Composite Reliability*	*Average Variance Explained*
Subjective knowledge of the code of ethics	0.74	0.50
Exam dishonesty beliefs	0.86	0.60
Assignment dishonesty beliefs	0.78	0.54
Reflective moral attentiveness	0.89	0.61
Ethical judgment of peer reporting	0.82	0.54
Ethical intention of peer reporting	0.90	0.75

0.50 for subjective knowledge to 0.75 for ethical intention. The values of composite reliability and average variance extracted of all the constructs in the model are presented in Table 3.

We also inspected the convergent and discriminant validity of the constructs in the model. All the indicator loadings were significant at $p \leq .05$, which supported the convergent validity of the constructs. Seeing that the correlation coefficients between the latent variables were not particularly high, the discriminant validity was also confirmed.

Structural Model and Hypotheses Testing

After investigating the measurement model, we focused on the structural model to test the proposed hypotheses. The structural model also displayed a good fit. Although the chi-square was significant, $\chi^2(197) = 346.17$, $p = .00$, the fit indices were above the required value of 0.90 (NFI = 0.93, CFI = 0.97, GFI = 0.90), whereas the values of RMSEA (0.05) and SRMR (0.05) were both below the 0.08 cutoff point (Hair et al., 2010).

The results of the hypotheses testing are presented in Figure 2. We could not find support for the first hypothesis, that subjective knowledge of the code of ethics influences ethical judgments of peer reporting. However, the influence of academic dishonesty beliefs on ethical judgments of peer reporting was partially supported. The dishonesty beliefs related to exam cheating had a significant negative effect on ethical judgments. The more students believed cheating on exams was acceptable, the more negatively they judged peer reporting. The influence of assignment dishonesty beliefs on ethical judgments of peer reporting could not be confirmed. Regarding our third hypothesis, which proposed that reflective moral attentiveness positively influences ethical judgments of peer reporting, the hypothesis was entirely supported. Higher level of reflective moral attentiveness is reflected in a more positive ethical judgment of peer reporting. Finally, we found support for the positive influence of ethical judgments on ethical intentions in the peer reporting context, confirming our Hypothesis 4.

DISCUSSION

This article builds on previous models of academic cheating (Bing et al., 2012; Kisamore, Stone, & Jawahar, 2007), whereby unethical and ethical choices are determined with individual, organizational, and moral issue characteristics (Kish-Gephart et al., 2010). Unlike existing studies, which examine individual misconduct, the main contribution of this article is that it considers the role that different factors play in a student's decision to report a peer's violation of rules

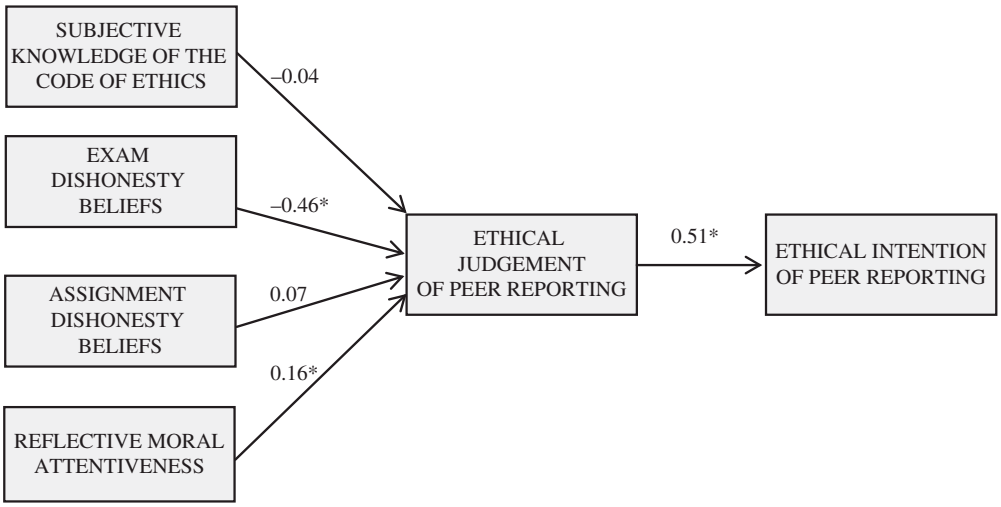

FIGURE 2 Hypotheses testing.
Note. *Significant at $p \leq .05$.

(i.e., cheating behavior). More specifically, the study focuses on three antecedents of peer reporting (i.e., academic dishonesty beliefs, subjective knowledge of the code of ethics, and reflective moral attentiveness).

Although we proposed subjective knowledge of the code of ethics would have a positive influence on ethical judgments, this relationship was not supported and needs to be clarified. We expected that the code of ethics would influence ethical judgments for two reasons: (a) we measured the *knowledge* and not only the *existence* of a code of ethics, and (b) we expected there could be a difference when dealing with ethical behavior (such as peer reporting), in contrast to ethically questionable behavior (such as academic dishonesty). However, the results could not confirm the proposed relationship, thereby providing additional evidence and extending the findings of previous studies. For example, Kish-Gephart et al. (2010) found that the presence of a code of conduct in organizations has no impact on unethical choices. The authors argued that this was due to the fact that, in some organizations, codes are merely a façade and that due to their omnipresence they had lost their potency (Kish-Gephart, et al., 2010). Another possible reason why subjective knowledge did not influence ethical judgements of peer reporting may be that at the business school included in the present study the code of ethics has been introduced only recently. Because the students have not familiarized themselves with the code of ethics and have not internalized its rules, the code does not have an effect on them. As Kish-Gephart et al. suggested, enforcing the code is important in the initial stages. In their meta-analysis of antecedents of unethical intentions and behavior, they found a strong and negative link between code enforcement and unethical choices.

In contrast, the findings suggest that reflective moral attentiveness exhibits a significant and positive relationship with the ethical judgment about reporting peers' wrongdoing. As indicated in one publication, "research suggests that individuals must ascribe responsibility to self if moral norms are to be activated and to influence behavior" (Schwartz, as cited in McCabe & Treviño, 1993, p. 525). The more people think about ethics in their daily lives, the more positively they

judge peer reporting, which confirms that moral attentiveness is a relevant antecedent of ethical judgments. Because moral attentiveness is a recently developed construct in the business ethics literature, this finding represents an important contribution to this line of research.

The role of academic dishonesty in the formation of ethical judgments of peer reporting was partially supported. The present study uncovered two dimensions of academic dishonesty beliefs, thus confirming recent suggestions that treating cheating as a "unitary construct" is not appropriate (Passow, Mayhew, Finelli, Harding, & Carpenter, 2006, p. 649). Moreover, Passow et al. (2006) argued that the prevalence of cheating is highly dependent on the type of assessment. Specifically, copying on the exam was more frequent than plagiarism (Passow et al., 2006). The results of our study further extend this idea. Although exam dishonesty beliefs had a significant negative effect on ethical judgments of peer reporting, the influence of assignment dishonesty beliefs was not supported. The more that student's found cheating at exams acceptable, the more they judged peer reporting morally wrong, unjust, unfair, and unacceptable to their family. Although we expected that the more acceptable students found assignment cheating, the more negative their ethical judgments would be, our data do not support this hypothesis. It is possible that students associate peer reporting more with cheating on exams than on assignments, which is why there is no relationship between assignment dishonesty and ethical judgments of peer reporting.

Finally, as has been reported in several studies, including those about peer reporting (Barnett et al., 1996), the ethical judgments to ethical intentions link was supported. The students who found peer reporting morally right, just, fair, and acceptable to their family were more likely to report the cheating of their peers. When faced with an ethical dilemma, students intended to act in a manner consistent with their own judgments. The relationship proposed either explicitly or implicitly in several models of ethical decision making holds also in the peer reporting setting.

Implications

The results of this study hold several implications for academic institutions, which strive to encourage peer reporting. First, the findings reveal that solely implementing an honor code at an institution is not enough for students to consider reporting the violations committed by their peers. Systematic steps need to be taken to stimulate reporting of improper behaviors. Ethics officers may understand that it takes more than just the implementation of the code of ethics to get the desired results. The proper behavior at academic institutions could be encouraged through role-modeling of the faculty and the institution's leaders and by formally communicating the activities and decisions of the ethics committee. Honor codes could be presented to students at the beginning of the academic year. It might also be beneficial to remind students of honor code requirements and their reporting obligations at the beginning of each course (at least in the first years after the code has been implemented). Moreover, the results of code implementation should be regularly and explicitly communicated to all other interest groups.

Students can play an active role in promoting academic integrity. Through empowerment, students can transmit their knowledge about academic dishonesty policies to their peers (Caldwell, 2010). One way of active students' engagement in promoting the culture of integrity is through the implementation of "modified" honor codes that call for more involvement from the students, even though they do not mandate reporting requirements. These have brought encouraging results to undergraduate programs. They are typically characterized as follows: (a) the institution's major goal is to communicate to students that academic integrity is its major priority, and (b) students are

given an important role to promote integrity. This is enacted through collaboration in developing programs (e.g., integrity seminars) to inform students of code's content (McCabe et al., 2002). Initial research shows that level of academic dishonesty at schools with modified codes is significantly lower than at schools with no honor code. However, at schools with modified codes dishonesty is still significantly greater than that at schools with traditional codes (McCabe et al., 2002). The issue of modified honor codes is still in its infancy, and only a small number of schools have introduced it. Additional research in needed to see the long-term effects of such codes.

When faced with ethical decisions, individuals can control their own contemplation, which is considered to be the foundation of ethical decision making. An experimental study found that apart from contemplation, ethical conversation influences an individual's decision about right and wrong (Gunia, Wang, Huang, Wang, & Murnighan, 2012). Academic institutions could attempt to strengthen students' contemplation by increasing the frequency of discussions about what is acceptable and what is unacceptable. Business ethics courses are one way to increase student awareness about ethical issues (Caldwell, 2010) and to develop competence for ethical reflection. Training should include "guidance concerning the norms of appropriate conduct in a business management context" (Treviño & McCabe, 1994, p. 406), as well as guidance in the academic context. With the help of case studies students could apply ethics concepts to the academic and business setting. Extensive debates about "right and wrong" could contribute to developing the competence for ethical reflection and would make students prone to recognizing acts of dishonesty at school and prepare them for employment. Furthermore, the usage of practical case studies would demonstrate (a) the complexity of making decisions when facing ethical situations and (b) the individual responsibility of acting and behaving in the appropriate manner.

The findings of our study suggest that in spite of the fact that students perceive cheating on exams as more ethical than cheating on assignments (both are perceived as rather unethical), only exam dishonesty impacts their judgment about peer reporting. Schools should clearly explain what constitutes appropriate and what is considered inappropriate conduct (Caldwell, 2010). Next, by giving specific examples, they need to increase the awareness of the presence of dishonest activities. Moreover, as this study found a strong link between ethical judgments and intentions, it seems imperative to endorse peer reporting as an ethical decision that is morally right, just, fair, and acceptable, which could be done through previously mentioned ethics courses and case studies. Consequently, the more students judge peer reporting as morally right, the more likely they will report the cheating of their peers. Furthermore, students need to be informed that when they observe a peer's cheating behavior and not report it, they themselves are engaging in unethical behavior. By perceiving peer reporting as, in part, an individual responsibility, students eventually might become more prone and susceptible to detecting unethical behavior and acting upon it. Finally, consistency is important, as the same rules need to be strictly followed in all of the courses.

Our results underscore the importance of individual characteristics related to moral perceptions in the process of forming judgments of unethical acts. By educating students about unethical issues and increasing their susceptibility to unethical issues, the students could take an active role in promoting a culture of integrity. In turn, this might lead to a decrease in the frequency of academic misbehavior. The results presented here underscore the importance of individual variables, when perceiving and judging ethical issues. Finding the possibilities of activating and enhancing students' moral attentiveness can lead to promoting ethical behaviors in college (through posters and slogans, available on websites).

Individual unethicality does not solely depend on cost–benefit analysis but rather depends on the social norms implied by the dishonesty of others and on the saliency of dishonesty (Gino, Ayal, & Ariely, 2009). When leaders are modeling desired ethical behavior, their younger successors can learn what is acceptable and what is not (Mayer, Aquino, Greenbaum, & Kuenzi, 2012). School leaders need to demonstrate the efforts they are investing in creating the environment where academic integrity is the norm. Apart from them, faculty and administrative staff must also adhere to high ethical standards and set an example to students in their daily interactions. Violating standards sends a signal to students that such actions are allowed. Therefore, strong commitment from the top is needed, if an institution wants to be perceived as ethical. Creating an ethical culture requires consistent clarification of ethical policies to faculty, administrators, and students as well as on the outside.

Another way of stimulating ethical reflection is for schools' leaders to collaborate with the business community. Influential CEOs and business leaders could be invited to make keynote addresses to present their standpoints on ethical dilemmas they face in their working lives. However, these speakers should be selected carefully, based on their strong moral compass and their track record of ethical behavior in current and previous organizations. Hence, they should exhibit ethical leadership and actively engage in promoting ethical behavior and ethical climate in their organizations and local communities. Inviting CEOs who might at some point be found to have engaged in unethical practices would be detrimental for both students and the institution.

By attending such presentations and roundtables, students could become aware of the fact that concepts of ethics and dishonesty deeds are important for the business community and are not present solely in the institutions of higher education. At the same time, they could become acquainted with ethical practices and learn how ethical leadership creates and influences ethical climate in the organizations (Shin, 2012). In addition, they could also learn about the direct link between ethical behavior exhibited by employees and bottom-line performance (Detert, Treviño, Burris, & Andiappan, 2007). Consequently, this would help students build their character and establish firm moral values. This could also change their views about the managerial profession and managers in general, for whom they believe to be rather unethical (Lawson, 2004). In the long term, business leaders could also benefit from such a collaboration in the way that their future potential employees would develop a certain level of ethical awareness. After all, positive correlations were found between academic dishonesty and future workplace unethical behavior in high school (Harding, Carpenter, Finelli, & Passow, 2004) and higher education (Lovett-Hooper, Komarraju, Weston, & Dollinger, 2007) settings.

Finally, another way to stimulate the positive judgment of peer reporting is by establishing a system of sanctions for academic dishonesty. By sanctioning the deeds where academic dishonesty is present, schools can directly influence students' beliefs about academic dishonesty. Over a longer period and with continuing reinforcement, the beliefs about academic dishonesty might change and, in turn, ethical judgments could change as well. Sanctions of unethical acts should be clearly explained and, in the case of misbehavior, acted upon. It has been suggested that punishment of one person who violates the accepted norms deters the prohibited behavior in observers. The more the punishment is perceived as certain and severe the stronger the effect on the observers (Treviño, 1992). Hence, if reported violations are not sanctioned and communicated to the student body in the appropriate manner, this will deter students even from thinking about reporting. Creating an ethical culture at academic institutions requires that negative consequences of cheating behavior be clearly communicated and that violators of rules are disciplined in a visible manner (Treviño, 1992), thereby sending a clear signal of the kind of behavior that is

acceptable. The most potent factor in deterrence of prohibited behavior may be the expectations of sanctions that are of informal nature. These include the potential loss of status and respect in among peers (Treviño, 1992), isolation, reluctance to work together on group assignments, and sharing lecture notes.

Limitations and Future Directions

Several limitations of our study should be noted. First, only a single business school was included in the study, which limits the generalizability of the findings. Not only could more business schools be included in future studies but also schools from other fields, such as medical schools, law schools, and so on. This would give us more insight into whether differences among students from different educational backgrounds exist. Moreover, the study was conducted in a single European country; therefore, we could not compare the factors influencing the decision to peer report across cultures, which could be a valuable contribution in future studies. A limitation related to our sample is that the sample was not evenly distributed, as there were more undergraduate then graduate students. In future studies a more balanced sample should be pursued.

In terms of the conceptual model development we investigated students' intentions of reporting others' cheating and not their behavior. Our study did not capture the students' reaction when they are actually faced with the choice whether to report the cheating of their peers. It seems possible that students are faced with different barriers that prevent them from realizing their ethical intentions. Future research could thus extend the findings of our study by focusing on actual peer-reporting behavior. By adopting experimental designs (in the future) researchers could observe and investigate the conditions that stimulate actual reporting of cheating behavior. In addition, the present study did not directly take into account how the decision to report a cheating behavior is influenced by an individual's social relationships. Specifically, studying in smaller informal groups and attending lectures together might lead to the development of group norms regarding cheating behavior and peer reporting. Hence, students are more likely to report classmates than friends (Yang, Huang, & Chen, 2013). In this regard, peer influence is an important determinant of unethical behavior (Gino et al., 2009). Therefore, future studies could benefit from including variables such as the probability of being reported by peers, the perceived social pressure to cheat or not cheat and the concern regarding how individual misconduct threatens the interest of the group as a whole.

The data were cross-sectional in nature, providing us with a static picture of the phenomenon, which limits the ability to draw causal inferences. Conducting a longitudinal study would provide a more dynamic perspective of the changes of ethical decisions related to peer reporting in time. Finally, the study relied solely on self-reported data, thus posing a potential threat of common method variance. Although the students were assured of confidentiality and anonymity of their responses, there is a problem of social desirability. Future studies could address this issue by including a measure of social desirability response bias (Randall & Fernandes, 1991).

CONCLUSION

Although it is of utmost importance to consider the role of individual and situational factors when analyzing individual academic cheating attempts (Bing et al., 2012; Kisamore et al., 2007), the present study showed that adding ethical factors is crucial when predicting ethical judgments and

intentions about detecting and reporting peers' academic misconduct. More specifically, our study showed the significant impact exam dishonesty beliefs and reflective moral attentiveness have on ethical judgments, which in turn influence ethical intentions of peer reporting. If academic institutions want to encourage student peer reporting, they can employ several approaches, such as introducing role models and ethics courses. The study provides a platform for future studies, which could expand these findings by including a temporal or cross-cultural dimension.

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