

CONSISTENCY BETWEEN PERSONAL AND PROFESSIONAL ETHICS  
OF FUTURE BUSINESS MANAGERS

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ABSTRACT

Breaches in professional ethics reported in the financial news have become commonplace creating a call among educators and professional organizations for more teaching of ethics. The American Assembly of Colleges and Schools of Business (AACSB) Accreditation Board and the American Institute of Certified Public Accountants (AICPA Special Committee on Standards of Professional Conduct for Certified Public Accounts (The Anderson Commission, 1986) and The National Commission on Fraudulent Financial Reporting (The Treadway Commission, 1987) have all emphasized the importance of ethics education in the business curriculum.

Some knowledge of the current status of students' ethics is needed before changes can be made. A review of literature revealed that the current state of students' ethics has not been explored. Information about how these future business leaders handle personal ethical dilemmas now may give some indication about how they will deal with professional dilemmas in the such information will provide a base upon which topics in professional ethics can be developed.

This study compared the acceptability of behavior of college students in two settings: as

the individual consumers they are now and as the business professionals they plan to be in the future. A survey was conducted among 191 juniors and seniors of various departments in the School of Business of a state university in the southwest. Fourteen realistic personal and business situations were presented in vignette form scenarios. The scenarios depicted personal situations in which errors were made in the customers' favor by banks and grocery stores. Business scenarios included situations such as tax evasion and the sale of potentially hazardous products. The subjects were asked to indicate their agreement/disagreement with the decision made by the individual described in each ethical dilemma.

Findings showed that students' responses to ethical dilemmas in simple business settings indicated they have a good grasp of a professional code of ethics. Interestingly, those same students' response to ethical dilemmas in personal settings revealed a more lenient standard. This dual standard is troubling because it suggests that students understand the ethically appropriate choice in the abstract, but it is unclear if this is the choice they will make in the future when faced with financial and psychological inducements.