

**ETHICAL COMPATIBILITY OF  
SMALL BUSINESS  
OWNERS/ENTREPRENEURS AND  
STUDENT CONSULTANTS**

**Harriet Buckman Stephenson**

**Sharon Galbraith**  
Seattle University

**ABSTRACT**

*This study focuses on value judgments and ethical positions of student consultants and small business owner/entrepreneur clients. The value judgments, ethical positions and underlying value orientations of the two groups are quite similar. However, the expressed perceptions of the ethical values of others are considerably different from the respondents' own values. The potential impact of these differences on the effectiveness of the consulting process is explored. Ways to clarify perceptual differences are proposed. The findings from this study should have direct implications for consultants, small business owners, entrepreneurs, educators, and other individuals involved in small business practices.*

Thousands of small business owners are consulted each year by 100,000 student consultants.<sup>1</sup> In Small Business Institutes (SBI's) alone, over 6,500 small business owners are being exposed to at least 16,000 student consultants annually (J. Bebris, Small Business Institute National Director, Washington, D.C., personal communication, October 31, 1991).

The perception that clients have of the student consultants may have a negative effect on the consulting process. For example, SBI clients have reported that student consultants do not always seem to have the necessary age and maturity, technical experience or background and knowledge to be credible and to do quality consulting (Douglas & Lamb, 1986; O'Connor & Rogers, 1988; Weinstein, 1990; Ramocki, 1987).

Trust and believability are critical ingredients in the consulting relationship, and similar value structures are important in building that relationship. If the ethics or value orientations of student consultants and SBI clients are not similar, then communication and credibility problems could hamper the productivity of the consulting experience.

This issue is important for a number of reasons. Firstly, if the two groups are not ethically compatible, they may find little in common regarding how a business should be operated, what its goals should be, and how to interact with various entities within the firm and its environment. In other words, the two groups may not share the same ideas about what is right and wrong

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behavior in the business arena. This could result in a frustrating and unproductive consultation experience for all parties involved.

Secondly, this is an important area of inquiry because entrepreneurs are often described as unique individuals along many different dimensions (Hornaday, 1990; Brockhaus, 1982; Brockhaus & Horwitz, 1986; Cunningham & Lischeron, 1991). Various researchers have attempted to define entrepreneurs' unique psychological or value orientations, with the only point of consensus being that an acceptable definition may be difficult if not impossible to construct. Hebert and Link (1989) have concluded, however, that entrepreneurs are individuals whose judgment differs from the norm. If this is so, we need to examine how entrepreneurs might react to certain ethical situations and how their responses may differ from those of student consultants in an effort to understand any differences.<sup>2</sup>

A third reason for pursuing this study is that the requisite managerial mind-set for the 1990's may be entrepreneurial in nature due to increased competition and a rapidly changing environment. Chittipeddi and Wallett (1991) have noted that the traits and behaviors that fuel success in entrepreneurial firms and small businesses are vital for success in the 1990's, even for large international corporations. Underlying an individual's traits and behaviors are his/her ethics and value structures. Thus, differences between the way entrepreneurs and student consultants handle ethical situations could also exist between corporate executives and consultants.

Finally, we have undertaken this study because the issue of the ethics of small business owners is virtually unexplored. Longenecker, McKinney, and Moore's (1989) comparison of attitudes concerning ethical issues between large and small firms excluded owners or entrepreneurs from the sample. Their study concluded that while members of small business organizations were more demanding (and less permissive) in their ethical attitudes compared with big business counterparts, the small business respondents could not be characterized overall as more or less ethically strict. Prior studies that compared the ethical standards of business students versus business practitioners measured the ethical values of corporate executives and not those of small business owners (Arlow & Ulrich, 1980; Budner, 1988; Kassarjan & Kahn, 1989; Stevens, 1984; Sturdivant & Cocanougher, 1973). In addition, these studies showed mixed results regarding the similarities or differences of ethical and value orientations between the two groups.

## THIS STUDY

The objective of this study was to determine if there were significant differences in ethical decisions of student consultants and small business owner/entrepreneur clients. The methodology was a survey in which a questionnaire was administered to student consultants and their SBI clients.

The student consultant group was a census of graduating seniors from an AACSB accredited university. The questionnaire was administered during the students' final quarter of study. All of the students had used SBI in-depth consulting cases for their capstone business course during their last year of study. The course, Business Policy and Organization, is the required senior synthesis course for business students. The second group was a census of the SBI clients who had worked with the student consulting teams during that academic year.

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## Exhibit 1

### Questionnaire

#### Part 1:

Instructions: For each vignette, please check one response for (a) and (b).

1. Virginia Stone, a member of the Board of Directors of Scott Electronics Corp., has just learned that the company is about to announce a 2-for-1 stock split and an increase in dividends. Stone personally is on the brink of bankruptcy. A quick gain of a few thousand dollars can save her from economic and social ruin. She could purchase the stock now to sell in a few days at a profit.
  - a. Do you think Virginia Stone would purchase the stock to sell at a profit? yes \_\_\_\_\_  
no \_\_\_\_\_
  - b. What would you do if you were Stone? buy \_\_\_\_\_ not buy \_\_\_\_\_
2. Brian George is a new salesman for Sweep Soap Company. With commissions, his salary usually comes to about \$36,000 per year. George could supplement this to the extent of about \$1,800 per year by charging certain unauthorized personal expenses against his expense account. He feels that this is a common practice in his company.
  - a. Do you think Brian George would supplement his income? yes \_\_\_\_\_  
no \_\_\_\_\_
  - b. What would you do if you were Brian George? supplement income with personal expenses \_\_\_\_\_ not supplement income with personal expenses \_\_\_\_\_
3. Wallace Brown, Treasurer of Lloyd Enterprises, is about to retire and contemplates recommending one of his two assistants for promotion to Treasurer. Brown is sure that his recommendation will be accepted, but he also knows that the assistant not recommended will find promotion opportunities seriously limited. One of the assistants, William Grimes, seems to him the most qualified for the new assignment, but the other assistant, Sylvia Leonard, is the niece of the president of Lloyd's biggest customer. Brown feels Leonard's relationship with her uncle will help Lloyd's.
  - a. Would Wallace Brown choose: Grimes \_\_\_\_\_ or Leonard \_\_\_\_\_?
  - b. Would you choose: Grimes \_\_\_\_\_ or Leonard \_\_\_\_\_?
4. Jenkins Manufacturing Company is faced with the necessity of closing down one of its two Los Angeles plants. This will necessitate laying off about 100 employees. Another 100 employees will be transferred to the other plant in the same area. Though the company is not unionized, generous allowances have been set aside for separation pay. The problem which Mr. Howard Jenkins, company president, faces is whether to discharge older and more highly paid workers who have been with the company a number of years, or the

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younger and less highly paid workers who have less seniority. The industry is a competitive one, and Mr. Jenkins is concerned about his company's ability to compete.

- a. Would Jenkins discharge the older workers \_\_\_\_\_ or the younger workers \_\_\_\_\_?
- b. Would you discharge the older workers \_\_\_\_\_ or the younger workers \_\_\_\_\_?
5. The Board of Directors of the Boldt Manufacturing Company has decided to close down its Eastbrook plant in four months. The plant employs 200 workers in a Michigan town of 30,000. At a recent Board meeting, Pauline Belcher, company Treasurer, has urged that the employees not be informed of this decision until the actual day of their dismissal. If this is not done, she argues, absenteeism and productivity declines will seriously hamper output. Henry Roscoe, Personnel Director, feels that the employees should be given some advance notice in order to plan necessary adjustments, even at the cost of absenteeism and productivity decline.
- a. Would the company:  
keep the planned shutdown a secret \_\_\_\_\_? or notify the employees ahead of time \_\_\_\_\_?
- b. Would you:  
keep the shutdown a secret \_\_\_\_\_? or notify the employees ahead of time \_\_\_\_\_?
6. Larry D. Brown is President of the St. Clair Importing Company, a US firm that wholly owns a subsidiary that is a Canadian importing company. The Canadian subsidiary has been offered the opportunity to merchandise a number of products manufactured in Cuba. The Cuban price of these products is so attractive that the Canadian firm estimates it will be able to increase substantially the usual mark-up and still sell the products at a retail price below Canadian prices. Brown has contacted the US State Department, and while it would be illegal and against public policy for the American firm to market the products in the US, there is no prohibition for the Canadian subsidiary to sell them in Canada.
- a. Would Brown distribute the products through the Canadian subsidiary? yes \_\_\_\_\_  
no \_\_\_\_\_
- b. Would you if you were Brown? yes \_\_\_\_\_ no \_\_\_\_\_
7. The Dodd Textile Company wants to make shirts in a large Western city. Because of the severity of competition, the company feels it would be forced to hire employees from immigrant and other under-privileged groups that accept sub-standard wages. Recently union officials have accused such plants as this of maintaining "sweat-shop conditions." Cheryl Dodd, the owner, admits conditions are not ideal and that employees can hardly make sufficient wages for a minimum living standard but says that Dodd Textile would at least provide some employment for people who would otherwise probably be unemployed. Dodd feels entitled to profits which would not be received if wages were raised.

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a. Would Dodd pay substandard wages?

yes \_\_\_\_\_ no \_\_\_\_\_

b. Would you pay substandard wages?

yes \_\_\_\_\_ no \_\_\_\_\_

8. Mary Raines, Vice President of Westerly Chemical Company, feels that sending expensive Christmas gifts to customers compromises their position as buyers, and thus is a form of bribery. However, Raines knows that this is a common practice among competitors and that sales are likely to be adversely affected by failure to conform to the traditional practice.

a. Would Raines decide to send the gifts?

yes \_\_\_\_\_ no \_\_\_\_\_

b. Would you send the gifts if you were Raines?

yes \_\_\_\_\_ no \_\_\_\_\_

Part 2:

Which of the following two individuals would you prefer to work with? Please circle a or b.

a. Susan White: "I think that if a person joins a reputable company and then remains sensitive to the ethical values of her colleagues, she won't stray far from the ethical ideal."

b. Sharon Easton: "I have some strong ethical commitments I've formulated through the years, and I'll resign before I compromise these principles."

The first part of the questionnaire contained eight vignettes adapted from the business ethics scale developed by Clark (1966). Vignettes (short descriptions of situations) have been found to be a reliable, less biased method of measuring human attitudes and values than abstract questions that attempt to probe the construct of interest directly (Alexander & Becker, 1978; Clark, 1966).

Vignettes from Clark's scale have been used over the past 25 years by numerous researchers (e.g., Stevens, 1984). This scale has been as enduring because of the important business issues the vignettes describe and the timelessness of many of the situations depicted. Issues such as insider trading, padding an expense account, notifying employees of a plant shutdown or sending gifts to clients are as relevant today as they were in the mid 60's when Clark developed the scenarios. Clark's original instrument contained 17 vignettes. Since it was necessary to keep the questionnaire concise, we used only a subset of the 17 vignettes-eight vignettes that we felt represented important broad ethical issues in business and were particularly relevant in today's business world.<sup>3</sup>

After each vignette the respondents were asked two questions. Question (a) asked respondents whether they thought the person in the scenario would or would not take a certain action. Question (b) asked respondents whether they thought they themselves would or would not take the action.

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The second part of the questionnaire contained a question, also from the Clark study (1966), asking respondents to choose which of two individuals they would prefer as a co-worker. One individual, White, was described as adhering strongly and strictly to ethical standards (noncompromising). The other individual, Easton, was described as sensitive and responsive to the values of co-workers (flexible). This question was included to determine if there was any difference between the student consultants and the SBI clients in the preference of ethical conduct of business associates.

The last part of the questionnaire was a short demographic section.

## **RESULTS**

Data was analyzed with SPSS-X. The profile of the respondents from the demographic section is in Exhibit 2.

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## Exhibit 2

### Profile of Sample \*

	SBI Clients	Student Consultants
Number:	28	112
Gender:		
Male	13 (46%)	66 (59%)
Female	15 (54%)	43 (38%)
Age:		
<20	0	0
20 - 30	3 (11%)	90 (80%)
31 - 40	12 (43%)	17 (15%)
41 - 50	9 (32%)	0
51 +	3 (11%)	0

\*Percentages do not always add to 100 because some respondents did not answer some questions in the demographic section.

There is a greater proportion of males in the student consultant sample than in the client sample. Ages are different for the two groups, with the majority of consultants (80%) in the 20 to 30 age range and the largest percentage of clients (43%) falling in the 31 to 40 age range.

## Results of Part One

The responses from question (a) of the vignettes, asking respondents what they felt the person in each scenario would do, are presented in Exhibit 3. Two interesting results emerge: (a) for virtually every situation, the majority of respondents felt the person in the scenario would make the unethical choice (the one exception [#5] dealt with a plant shutdown), and (b) with one exception (#5 again), the percentages of student consultants and clients in each response category were almost identical.

### Exhibit 3

*Results of Question A: Number (Percentage) of SBI Clients and Student Consultants Responding to What the Person in Each Scenario Would Do.*

	SBI Clients	Student Consultants	Chi-Square
#1 Purchase stock	19 (73%)	78 (70%)	
*Not purchase stock	7 (27%)	34 (30%)	p = 1.0
#2 Supplement income	15 (54%)	65 (58%)	
*Not supplement income	13 (46%)	47 (42%)	p = .82
#3 Choose Leonard (contacts)	16 (57%)	70 (63%)	
*Choose Grimes (qualified)	12 (43%)	41 (37%)	p = .695
#4 Discharge older	14 (64%)	73 (68%)	
*Discharge younger	8 (36%)	35 (32%)	p = 1.0
#5 Shutdown secret	8 (29%)	71 (65%)	
*Notify employees	20 (71%)	39 (35%)	p = .001
#6 Distribute in Canada	25 (93%)	105 (95%)	
*Not dist. in Canada	2 (7%)	6 (5%)	p = 1.0
#7 Pay substandard wages	25 (89%)	94 (86%)	
*Not pay subst. wages	3 (11%)	15 (14%)	p = .936



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#8 Send gifts	25 (96%)	90 (81%)	
*Not send gifts	1 (4%)	21 (19%)	p = .115
*Ethical choice			

A Chi-square test was used to determine if there was a statistically significant difference between the two groups in their responses to question (a) for each scenario. The only scenario that elicited a response difference at a statistically significant level was #5 ( $P = .001$ ). In this question the majority of clients (71%) felt that the company would give advance notice to its employees of the upcoming plant shutdown (the ethical decision), while the majority of student consultants (65%) felt the company would keep the shutdown a secret until the day of closure (the unethical decision).

The responses to vignette #8, though not statistically significantly different, suggest that there was virtually no question in the clients' minds (96%) that the vice president of the company would send Christmas gifts to customers, whereas a smaller percentage of the student consultants (81%) felt that the vice president would do so.

The results of Part One, question (b) of the vignettes, asking respondents what they themselves would do in each situation, are presented in Exhibit 4.

**Exhibit 4**

*Results of Question B: Number (Percentage) of SBI Clients and Student Consultants Responding to What They Themselves Would Do.*

	SBI Clients	Student Consultants	Chi-Square
#1 Purchase stock	13 (50%)	40 (36%)	
*Not purchase stock	33 (50%)	72 (64%)	p = .2604
#2 Supplement income	0 (0%)	19 (17%)	
*Not supplement income	28 (100%)	93 (83%)	p = .0418
#3 Choose Leonard (contacts)	3 (11%)	20 (18%)	
*Choose Grimes (qualified)	25 (89%)	91 (82%)	p = .519
#4 Discharge older	9 (41%)	39 (36%)	
*Discharge younger	13 (59%)	69 (64%)	p = .855
#5 Shutdown secret	1 (4%)	11 (10%)	
*Notify employees	27 (96%)	99 (90%)	p = .497
#6 Distribute in Canada	22 (82%)	91 (82%)	
*Not dist. in Canada	5 (18%)	20 (18%)	p = 1.0
#7 Pay substandard wages	7 (25%)	31 (28%)	
*Not pay subst. wages	21 (75%)	78 (72%)	p = .846

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#8 Send gifts	14 (54%)	75 (68%)	
*Not send gifts	12 (46%)	36 (32%)	p = .244

\*Ethical choice

Number 2, dealing with an expense account, was the only scenario that produced a statistically significant difference between the student consultants and the SBI clients. About #2 none of the clients said he/she would supplement his/her income with unauthorized personal expenses, while 19 of the consultants (17%) said they would ( $p = .04$ ), and about vignette #8, a lower percentage of the student consultants (32%) responded that if they were the company vice president, they would refrain from sending gifts to the buyers, compared with 46% of the entrepreneurs. This difference is not statistically significant, however.

Exhibit 5 included only those respondents who thought the persons in the scenarios would make the less ethical choice and reports what they themselves (the respondents) would do.

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**Exhibit 5**

*Those Who Thought Person in Scenario Would Do The Less Ethical Action: What Would Respondent Him/Herself Do?*

	Owners	Consultants	Chi-Square
#1 Purchase stock	12 (63%)	38 (49%)	
*Not purchase stock	7 (37%)	40 (51%)	p = .382
#2 Supplement income	0 (0%)	16 (25%)	
*Not supplement income	15 (100%)	49 (75%)	p = .073
#3 Choose Leonard (contacts)	3 (19%)	19 (27%)	
*Choose Grimes (qualified)	13 (81%)	51 (73%)	p = 1.0
#4 Discharge older	9 (64%)	36 (49%)	
*Discharge younger	5 (36%)	37 (51%)	p = .462
#5 Shutdown secret	1 (13%)	11 (15%)	
*Notify employees	7 (87%)	60 (85%)	p = 1.0
#6 Distribute in Canada	22 (88%)	90 (86%)	
*Not dist. in Canada	3 (12%)	15 (14%)	p = 1.0
#7 Pay substandard wages	7 (28%)	27 (29%)	
*Not pay subst. wages	18 (72%)	67 (71%)	p = 1.0

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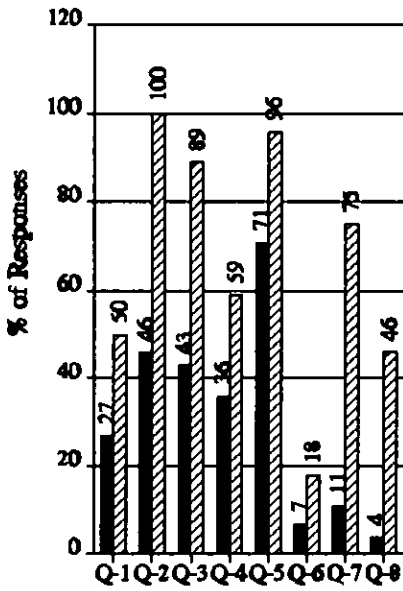
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#8 Send gifts	14 (56%)	69 (77%)	
*Not send gifts	11 (44%)	21 (23%)	p = .0738

\*Ethical choice

There are no significant differences between the two groups and no particular trend in the data, although vignettes #1, #2, #4, #8 are interesting. In #1 (insider trading), 63% of the owners who thought the person in the scenario would buy stock would buy the stock themselves, but only 49% of the consultants would. In #2 (padding the expense account), none of the owners would do so, even though every one of them thought the person in the scenario would. In contrast, 25% of the consultants said they would pad the account. In #4 (discharging older workers) there was a somewhat greater tendency for the SBI clients who felt the company would discharge older workers to say they themselves would do so (64%), compared with the consultants (49%). In #8 (gifts to clients), more of the consultants who felt the person in the scenario would send gifts responded that they themselves would send gifts than did the clients (77% vs. 56%).

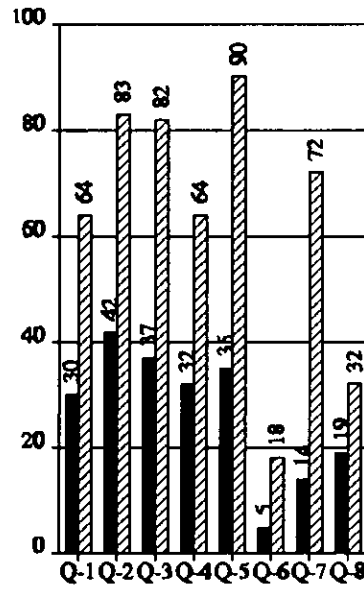
**Figure 1A. % of clients choosing ethical other and ethical self.**



**Legend**

- Other Ethical
- Self Ethical
- Other Ethical
- Self Ethical

**Figure 1B. % of consultants choosing ethical other and ethical self.**



**Question numbers**

Figure 1 presents this result from a slightly different perspective. It shows the percentage of SBI clients (Figure 1A) and student consultants (Figure 1B) who selected the ethical choice for the person in the scenario and for themselves. *In every scenario, both groups thought the person in the scenario would behave less ethically than they themselves would.* The potential implications of this important finding are presented in the discussion section below.

## Results of Part Two

Exhibit 6 presents the results from the question asking respondents to select a preferred co-worker. The majority of student consultants (57%) and a larger majority of SBI clients (71%) preferred to work with the non-compromising individual, Easton. The alternative choice showed that a greater percentage of the student consultants (43%) preferred to work with the more flexible individual, White, than did the clients (29%). Differences between the two groups as to their choice of co-worker were not statistically significant.

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## Exhibit 6

### *Responses of SBI Clients and Student Consultants to Preferred Co-Worker*

	Prefer White (flexible)	Prefer Easton (non-compromising)	Total
SBI Clients	8 (29%)	20 (71%)	28 (100%)
Student	45 (43%)	61 (57%)	106 (100%)
Consultants			
Total	53	81	134

Chi-Square:  $p = .23$

## DISCUSSION

There does not appear to be much difference in how the student consultants and the small business owners/entrepreneurs responded to the questionnaire. Their perceptions of the ethical behavior of others and what they themselves would do in ethical dilemmas appear to be relatively similar.

There was a strong significant difference between the two groups in only one scenario. This was in vignette #5, where the issue dealt with a pending plant shutdown and the time to notify employees. The majority of student consultants (65%) felt the company would keep the shutdown a secret, whereas the majority of small business owners (71%) thought the company would notify employees ahead of time. This question may be affected by the fact that employers are legally bound to give employees 90 days notice of an impending plant shutdown. It is likely that the SBI clients would be more aware of that regulation than would the student consultants. Although we did not question our subjects as to their knowledge of the regulation, we offer this as a possible explanation for the difference in responses.

In the cases of padding the expense account and sending gifts to customers, the consultants reported that they might be more inclined to do so than the clients. This may be leaning toward a more "flexible" or situational definition of ethics where one's ethical standard is not absolute but rather dependent on the situation. This is also reflected in Exhibit 6, where a greater percentage of the student consultants preferred the more flexible co-worker (43%) than the SBI clients (29%).

More important than the differences between small business owners and student consultants is the strong tendency for both groups to say that although they themselves would act in an ethical way, they felt that the person in the scenario would not (Figure 1). This is very important and potentially very dangerous. If business people in general feel that other individuals in the business arena are acting less ethically than they themselves, there will always be an attitude of distrust. In addition, if business people feel that everyone else is acting unethically, then

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they may ask themselves "Why not me too?" (Roberts, 1987). This is an especially critical issue for the graduating business student consultants who participated in this study who might have felt they were entering a business environment permeated by unethical behavior. Their four year education has painted a gloomy picture of business and perhaps even society in general.

Our finding tends to corroborate a body of research that indicates this is a growing concern both domestically and internationally (Tyson, 1990; McDonald & Zepp, 1988; Pitt & Abratt, 1986; Ferrell & Weaver, 1978; Brenner & Molander, 1977). Yet, to the degree that there is a general perception that others are less ethical than one's self, more communication is needed between clients and student consultants (as well as within student consultant teams) during the consulting process. This should help clarify each participant's values and to build trust and respect, leading to a more effective consulting process.

The actual differences between the values and ethics of student consultants and small business owners may be trivial compared to differences in perceptions between one's own and others' value systems. Clarifying the owner's goals, objectives, and values for the business must be done at the beginning of the consulting process. Effective consulting will start from clarifying the actual values and attitudes of an individual small business owner, not what the consultant thinks they are or should be. It will then continue to build when consultants understand their own perceptions, values and decision criteria. Quality consulting will be based on incorporating the owner's values into meaningful goal statements and then into recommendations consistent with the owner's actual values.

## CONCLUSION

While it does not appear that there are significant differences in this sample in the self-reported value orientations of the student consultants as a group and the small business owners as a group, any individual's values could differ greatly from the mean of the group's values. This is true for any research study and for any client/consultant situation. Additionally, it may not be possible to generalize this study's findings as far as the actual values of all small business owners versus all student consultants. This study used student consultants and the small business owner/clients of those students from a single SBI program. Whether the same findings would be found in other client/consultant relationships or situations is uncertain.

This study points out the need to clarify perceptions of the values of clients and consultants. It also clearly points out an area in need of further research.

## Footnotes

<sup>1</sup>This is a conservative estimate by the authors based on the fact that students in business programs taking marketing research, entrepreneurship, small business management, policy, production and operations management, human resource management, information systems, and accounting are often engaged in consulting projects as part of their educational experience.

<sup>2</sup>We do not attempt to deal with the issue of who exactly entrepreneurs may be or the differences among them. There seems to be little consensus on that subject (Cunningham & Lischeron, 1991).



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<sup>3</sup>We made minor modifications to some of the vignettes to update them to current standards. Both male and female decision makers are used. When Clark developed the vignettes in 1966, the business world was composed almost exclusively of males. In another vignette the salary figure is increased to reflect current salaries.

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