

**What Influences Ethical Decisions:  
A Comparison of Business Students in the U.S. and Mexico**

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**Abstract**

Current statistics on unethical behavior by millennial students are not encouraging. The occurrences of cheating are increasing while these students report they feel prepared to make ethical decisions in the workplace. This disconnect between millennials' confidence in making ethical decisions while condoning unethical behavior is a challenge for their future employers. Accounting practitioners, even more than accounting academics, recognize the need for ethics education in accounting, ranking ethics as the second most important topic for auditing courses (Amritage and Poyzer 2010). For ethics education to be effective, educators should have an understanding of what influences the ethical decisions of our students. This study investigates the underlying moral compass of current undergraduate students in the U.S and Mexico. Prior literature on the influences of ethical decision making for millennial students suggests a number of items that might be important. This paper adds to that work by surveying current students directly about their perceptions of what is most important to them. The strongest result from this research is that students, almost uniformly, agree that their own personal consciences are the most important determinants in their ethical choices. Students from both countries also rank the influence from leaders and celebrities as the least important. This study reports on the eight items presented to the students and further compares responses by country, age, and gender. Finally, recommendations for education techniques are given with ways to help students transition into the professional environment.