An Examination of Ethical Leadership in Academia: A Study of Accounting Faculty

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Abstract

This study reports on accounting faculty perceptions of ethical tone-at-the-top (TATT)—indicative of ethical leadership—and explores the relationship of TATT to faculty job satisfaction. Both constructs have international applicability. A sample of 539 survey responses from United States accounting faculty provided data for the analyses. Job satisfaction and perceptions of TATT, proxy measured with the Ethical Leadership Scale and the Behavioral Integrity scale, were found significantly and positively related. Most accounting faculty perceived an ethical TATT, and most faculty were satisfied with their jobs. Nevertheless, about a third did not affirmatively indicate that their direct supervisor reflected an ethical TATT and about a fifth did not affirmatively indicate that they were satisfied with their jobs. Female faculty compared to male faculty, and tenured faculty compared to non-tenured faculty, had lower perceptions of the TATT of their direct supervisors and had less job satisfaction. By improving the TATT in accounting departments, academic leaders can perhaps retain more faculty, decrease unethical behaviors, and provide improved ethics training to future accountants.

Keywords: Accounting ethics; Ethics in academia; Ethics training; Job satisfaction; Behavioral integrity; Ethical leadership; Tone-at-the-top.

Introduction

The tone-at-the-top (TATT), indicative of ethical leadership, and job satisfaction, along with their relationship, are important constructs that have not been fully explored in the context of academic accounting. At least two factors suggest the importance of an ethical TATT in accounting academia: (1) An ethical environment is considered important to ethics training (e.g., AACSB, 2004; Amlie, 2010; Braxton, 2012; Ehrich et al., 2012; Frisch & Huppenbauer, 2014; Bystydzienski et al., 2017; Lehmann et al., 2018). And (2) an unethical TATT has been linked to accounting research misconduct (e.g., Elliott et al., 2013; Bailey et al., 2019). Job satisfaction is important in all organizations but, due to the ongoing shortage of qualified faculty (e.g., Leslie, 2008; Mobley & Easley, 2021), it is especially so in accounting academia. Fostering an ethical TATT leads to job satisfaction (e.g., Bogan & Dedeoglu, 2017; Palanski et al., 2014; Miner et al., 2019) and promotes retention (Demirtas & Akdogan, 2015). Thus, the overarching question investigated in the present study was as follows: What is the perceived ethical TATT in accounting academia and how is it related to faculty job satisfaction?

TATT and job satisfaction have global relevance. The eminent international business accrediting organizations of the Association to Advance Collegiate Schools of Business (AACSB: 2023), that has accredited schools in over 60 countries, and EQUIS (2023), that has accredited schools in 90 countries, both emphasize the need for ethical environments in academia. Moreover, research misconduct is prevalent worldwide (e.g., Retraction Watch Database, 2023). For example, in 2023 more than 10,000 research papers, which was a record number, were retracted for various research-integrity concerns. Over the past twenty years, the research-producing countries with the highest retraction rates per 10,000 publications were Saudia Arabia (30.6), Pakistan (28.1), Russia (24.9), China (23.5), Egypt (18.8), Malaysia (17.2), Iran (16.7), and India (15.2) (Van Noorden, 2023). And the shortage of qualified accounting

faculty is not limited to the U.S. (e.g., Smith & Urquhart, 2018; El-Tawy & Abdel-Kadar, 2022). Thus, the retention of qualified accounting faculty, which is promoted by ethical environments, is of worldwide concern. With samples of faculty from the U.S. (Miner et al., 2019; Kellison & James, 2011), India (Gupta, 2013), and Vietnam (e.g., Ngoc, 2019) job dissatisfaction in academia has been related to various unethical workplace environments (e.g., workplace bullying, incivility).

The present study's findings indicated that most accounting faculty perceived their direct supervisor as being ethical—that is, their direct supervisor communicated an ethical TATT. And most accounting faculty had job satisfaction. Nevertheless, about a third of them did not perceive an ethical TATT and about a fifth of them were not satisfied with their job. Most importantly, perceptions of TATT and job satisfaction were positively and significantly associated, which indicates that job satisfaction and thus faculty retention may be improved by increasing the perceived ethical TATT. And the demographic variables of gender and tenure were negatively and significantly associated with both TATT and job satisfaction. Female faculty compared to male faculty, and tenured faculty compared to non-tenured faculty, had lower perceptions of the TATT of their direct supervisors and had less job satisfaction.

Contributions

This paper makes several contributions to the TATT and job satisfaction literature. (1) With a sample of accounting faculty, we uniquely investigate the three constructs of ethical leadership as measured with the Ethical Leadership Scale (ELS), behavioral integrity as measured with the Behavioral Integrity (BI) scale, and job satisfaction as globally measured with the Michigan Organizational Assessment Job Satisfaction Subscale (MOAQ-JSS). Therefore, the findings extend the literature on each construct while providing accounting faculty specific benchmarks.

(2) We provide new insights regarding the ethical tone communicated by academic leaders, specifically the TATT communicated by direct supervisors of accounting faculty. (3) We importantly investigate how perceptions of the TATT of direct supervisors impacts accounting faculty job satisfaction—a critical component of faculty retention. And (4) we measure the TATT in accounting academia with a novel weighted average combination of the ELS and BI, both widely used ethics instruments. We suggest that this composite instrument provides a parsimonious, but effective way of measuring perceptions of the TATT in academia.

Structure of the Paper

This paper proceeds with a selected review of the literature related to the TATT and job satisfaction. The methodology section that follows presents the survey instrument's composition, delivery, and the response rate achieved. Next, the study results are presented followed by a discussion of the findings.

Literature Review and Research Questions

The present study focused on accounting faculty perceptions of the TATT communicated by their direct supervisors and their personal job satisfaction. Literature pertinent to the TATT includes prior research instrumentalized with the ELS and BI. And literature pertinent to job satisfaction includes prior research with the MOAQ-JSS.

Tone-At-The-Top

TATT is a term used in accounting to indicate the ethical tone, the ethical culture, communicated by management to subordinates (ACFE, 2023). In the literature, TATT is defined and addressed in numerous professional publications in accounting, which most often are related to the detection of fraud in financial reporting or to establishing internal controls to prevent fraud (ACFE, 2023; AICPA, 2009; PCAOB, 2023). Examples include the following: guidance by the

American Institute of Certified Public Accountants (AICPA) for detecting fraud in business entities, a Public Company Accounting Oversight Board (PCAOB) promulgated auditing standard for detecting fraud in business financial statements, guidance by the Association of Certified Fraud Examiners (ACFE), an international organization of fraud examiners located in over 133 countries, regarding detecting financial statement fraud, and Committee of Sponsoring Organizations (COSO) guidance on establishing good internal controls over financial reporting.

In the *Guide to Investigating Business Fraud*, the AICPA (2009) succinctly defined TATT as ". . .the message disseminating from the very top of the organization to the bottom" (p. 322). In Auditing Standard 2401 (AS 2401) titled *Consideration of Fraud in a Financial Statement Audit*, the PCAOB (2023) stated the following:

> Management, along with those who have responsibility for oversight of the financial reporting process (such as the audit committee, board of trustees, board of directors, or the owners in owner-managed entities), should set the proper tone; create and maintain a culture of honesty and high ethical standards; and establish appropriate controls to prevent, deter, and detect fraud (pp. 2-3).

The above accounting definition and other interpretations have variously indicated an organization's ethical tone as emanating from the very top of the organization (COSO, 1987; AICPA, 2009), the organization's leadership (ACFE, 2023), the board of directors and senior management (COSO, 2013), and management (PCAOB, 2023). Research has also indicated the importance of the TATT communicated by direct supervisors/managers in accounting firms (Pickerd et al., 2015), in industry (Lau et al., 2017), in academia by deans, chairs (Bystydzienski et al., 2017), and by course coordinators (Ehrich et al., 2012).

Thus, all academic leaders are important to developing an ethical culture in a university, this includes presidents, deans, department heads, and course coordinators (Ehrich et al., 2012: Bystydzienski et al., 2017). Bystydzienski et al.'s (2017) results suggested that cultures in STEM departments perhaps can be improved—a cultural transformation—by providing chairs and deans with appropriate training. The authors concluded ". . . that when academic administrators acquire effective skills to facilitate conscious and deliberate work to promote inclusive values, policies, and practices, they have the potential to bring about meaningful culture change" (p. 11).

As previously indicated, the two instruments used in the present study to proxy measure accounting faculty perceptions of the TATT emanating from their direct supervisors are the ELS and the BI. Brown et al. (2005) developed the ELS which is composed of 10 statements (Appendix B). Each statement is rated by subordinates based on their perceptions of the ethical leadership of their direct supervisors. This instrument, which was found to have high internal consistency and satisfactory construct and predictive validity, operationalized the following definition of ethical leadership: [Ethical leadership is] ". . . the demonstration of normally appropriate conduct through personal actions and interpersonal relationships, and the promotion of such conduct to followers through two-way communication, reinforcement, and decision-making" (Brown et al., 2005, p. 120). Brown et al. (2005) found the 10-question ELS to be both reliable and to have various forms of validity. This instrument's internal consistency has been verified in many studies (e.g., Johnson et al., 2012; Miao et al., 2013; Huang & Paterson, 2017; Li et al., 2017). Since its development, the ELS has been used in a number of research studies. Bedi et al. (2016) indicated that the ". . .ELS remains one of the most widely used measures of ethical leadership" (p. 519).

Prior research with the ELS found perceptions of ethical leadership related to a number of positive employee behaviors: e.g., job performance (Piccolo et al., 2010; Sharif & Scandura, 2014), ethical attentiveness (Conrad, 2013), work engagement (Demirtas, 2015), organizational citizen behaviors (Piccolo et al., 2010; Sharif & Scandura, 2014), social responsibility (Zhang & Liu, 2019), and error sharing (Zhang et al., 2023). The ELS has been found negatively related to behaviors destructive to the organization, such as organization misbehavior (Demirtas, 2015), unethical pro-organization behaviors (Miao et al., 2013), and job stress (Harvey et al., 2014).

A number of positive attitudes and beliefs about the organization and its leaders have also been found with the ELS: e.g., job satisfaction (Neubert et al., 2009; Palanski et al., 2014), satisfaction with organization outcomes (Johnson et al., 2012), organization commitment (Harvey et al., 2014; Demirtas & Akdogan, 2015), organization citizenship behaviors (e.g., Liu et al., 2013; Zoghbi-Manrique-de-Lara & Suarez-Acosta, 2014; DeConick, 2015), perceptions of leadership effectiveness (Johnson et al., 2012; Madanchian et al., 2018), innovative work behavior (Musenze & Mayende, 2023) and organization trust (Johnson et al., 2012).

The above ELS results were found with international samples of employees. Employees sampled included those located in Kazakhstan (Conrad, 2013), the Canary Islands, Spain (Zoghbi-Manrique-de-Lara & Suarez-Acosta, 2014), Turkey (Elci et al., 2012; Demirtas, 2015; Demirtas & Akdogan, 2015), Uganda (Musenze & Mayende, 2023), Malaysia (Madanchian et al., 2018), and China (e.g., Liu et al., 2013; Miao et al., 2013; Zhang & Liu, 2019; Zhang et al., 2023). Employees in the U.S. were studied by Piccolo et al. (2010), Harvey et al. (2014), Palanski et al. (2014), and Johnson et al. (2012).

The other instrument used in the present study to measure faculty perceptions of TATT was the BI. Simons (2002) conceptualized a model of behavioral integrity based on employee

perceptions of the manager's word-deed alignment. The BI is composed of eight statements (Appendix B). The model includes behavioral antecedents such as the manager's obligations to various stakeholders; the manager's personality traits and value system; the actual alignment of manager's words and actions; and employee perceptions of the manager's alignment of words and actions (Simons, 2002). The BI has been found to have acceptable psychometric properties (e.g., Simons et al., 2007; Yang et al., 2014; Elsetouhi et al., 2018; Way et al., 2018).

Prior research with the BI found it directly or indirectly related to organizational commitment (Kannan-Narasihan & Lawrence, 2012; Leroy et al., 2012), affective commitment (Yang et al., 2014), organizational identification (Erkutlu & Chafra, 2016), and job performance (Guchait et al., 2016; Way et al., 2018). The BI was also found directly or indirectly related to the reporting of occupational injuries (Halbesleban et al., 2013), trust in supervisor and job tenure (Bogan & Dedeoglu, 2017), relational identification (Erkutlu & Chafra, 2019), and perceptions of authentic leadership (Leroy et al., 2012). Simmons et al. (2007) reported a race component in perceptions of supervisor BI.

The above BI results were found with employees working in various industries and countries. Hotel workers in Turkey, the U.S., and Canada were sampled in four studies: in Turkey by Erkutlu and Chafra (2016), Guchait et al. (2016), and Bogan and Dedeoglu (2017); and in the U.S. and Canada by Simons et al. (2007). Nurses employed in hospitals were sampled in two studies: in the U.S. by Halbesleban et al. (2013), and in Turkey by Erkutlu and Chafra (2019). Yang et al.'s (2014) subjects were employees in the automobile industry in Taiwan; Kannan-Narasimhan & Lawrence's (2012) subjects were employees of a petroleum company in India; and Leroy's (2012) subjects were employees in service organizations in Belgium.

With a focus on accounting academia, Research Question 1 (RQ1) and Research Question 2 (RQ2) were posed as follows:

RQ1: What is the perceived TATT, as measured by perceptions of ethical leadership and perceptions of behavioral integrity, in accounting academia?

RQ2: For accounting faculty in the U.S., how are perceptions of ethical leadership and perceptions of behavioral integrity related?

Job Satisfaction

The Cambridge Dictionary (2023) defines job satisfaction "as the feeling of pleasure and achievement that you experience in your job when you know that your work is worth doing, or the degree to which your work gives you this feeling." Employee perceptions of the TATT have been found related to job satisfaction (Bogan & Dedeoglu, 2017; Palanski et al., 2014). Further, employees who are satisfied with their jobs are less likely to leave the organization (Bogan & Dedeoglu, 2017; Miner et al., 2019). Higher perceptions of ethical tones-at-the-top foster an ethical culture that lessens employee plans to leave an organization (Demirtas & Akdogan, 2015).

Part of the stress that may cause job dissatisfaction in academia is related to what Edwards and Roy (2017) referred to as the "perverse incentives and hypercompetition" regarding research productivity (p. 51). Setting up a reward system that encourages effective research and teaching is appropriate, but care must be taken that the rewards are fair and achievable, and that ethical behavior is of paramount importance. A TATT that communicates an overly heavy pressure to publish at all costs can create a culture that promotes unethical behavior (Ariail & Crumbley, 2016; Haven et al., 2020).

The pressure to publish in academia is not limited to the U.S. For example, Kumar and Prasad (2023) reported that accredited business schools in India pressure faculty to publish in top-quality journals such as in those included on the Financial Times 50 list of journals. With an AACSB accredited university in Mexico, Segarra et al. (2023) found that the pressures to publish negatively impacted subjective well-being. In their study of research misbehaviors in the Netherlands, Haven et al. (2020) found that the research climate and publication factors, that included attitude and publication stress, respectively accounted for 23% and 15% of research misconduct perceptions. In other European contexts, Becker and Lukka (2023) identified various forms of pressures to publish (modes of instrumentalism), and Ramassa et al. (2023) found pressures to publish limited the choice of accounting research topics. Both Becker and Lukka (2023) and Ramassa et al. (2023) suggested that pressures to publish undermine research based on intellectual curiosity and the discovery and communication of knowledge.

The best method for measuring job satisfaction has long been debated. Two major approaches have been developed: facet and global measures. Facet measures focus on the numerous elements that may determine job satisfaction such as security, working conditions, compensation, and advancement (cf. Locke, 1969; Brown et al., 2006), while global measures assess general (overall) job satisfaction. Scarpello and Campbell (1983) suggested that a global measure of job satisfaction may be appropriate when policy makers are ". . .interested in the overall level of satisfaction in certain segments of the labor force or in the change in overall satisfaction over time" (p. 578).

In the present study, the area of interest is the job satisfaction of accounting professors teaching at numerous universities throughout the U.S. Therefore, a global measure of job satisfaction was deemed most appropriate. Specifically, the Michigan Organizational Assessment

Job Satisfaction Subscale (MOAQ-JSS) was used to measure job satisfaction. The MOAQ-JSS (Appendix B) was developed by Seashore et al. (1983), and Cammann et al. (1983). Hereafter, job satisfaction and MOAQ-JSS are interchangeably used.

Research conducted since 2008 found the MOAQ-JSS positively related to numerous variables: e.g., organization and social support (Reinardy, 2009), the work itself, good feelings about the organization, job performance (Bitmis & Ergeneli, 2013), and work engagement and supervisor support (Lu, 2019). These MOAQ-JSS studies were conducted with samples of journalists in the U.S. (Reinardy, 2009), doctors and nurses in Turkey (Bitmis & Ergeneli, 2013), and employees in China (Lu, 2019). In a meta-analysis that included 80 studies (30,703 participants) by Bowling and Hammond (2008), the MOAQ-JSS was found to have acceptable internal consistency, reliability, and construct validity.

In addition, the MOAQ-JSS has been used to investigate the job satisfaction of faculty and staff in academia. With lecturers at universities in India, Gupta (2013) found workplace bullying negatively related to job satisfaction. Similarly, in a study conducted with university faculty in the U.S., Miner et al. (2019) found personal incivility negatively related to job satisfaction. In a study of functional technology university staff in Vietnam, Ngoc (2019) found job satisfaction related to working conditions, supervisor, and income. And Kellison and James (2011) found the job satisfaction of recreational department employees at a U.S. university related to an effective supervisor, and good relationships with coworkers.

To explore the job satisfaction of accounting faculty, Research Question 3 (RQ3) was posed as follows:

RQ3: Are accounting faculty in the U.S. satisfied with their jobs?

Perceptions of ethical leadership measured with the ELS and measures of employee job satisfaction were included in studies by Neubert et al. (2009), Palaski et al. (2014), and Sharif and Scandura (2014). Perceptions of behavioral integrity measured with the BI and measures of employee satisfaction were included in three studies: Yang et al. (2014), Guchait et al. (2016), and Bogan and Dedeoglu (2017). Taken together, these studies reported direct or indirect relations between perceptions of TATT and job satisfaction.

While the above literature focused on non-accounting subjects, our study explores within accounting academia the relationship between TATT (as proxied by the combined ELS and BI instruments), and job satisfaction. Therefore, Research Question 4 (RQ4) is posed as follows:

RQ4: What is the relationship between perceptions of TATT and job satisfaction for accounting faculty in the U.S.?

Methodology

A composite survey was constructed and emailed in February 2021 to accounting faculty listed in the Hasselback (2018) Accounting Directory. To increase the number of responses, the survey requests were sent in three email waves, each about a week apart (Creswell & Creswell, 2017). Multiple email solicitation waves were previously proved effective in the studies by Miao et al. (2013) and Leroy et al. (2012). In addition, the survey included a cover page that assured participants of the confidential nature of the survey. Considering the sensitive nature of survey, which solicited participants to provide their perceptions of their leader's ethics and of their personal job satisfaction, this confidentiality assurance worked to reduce non-response bias.

The composite survey included demographic questions (Appendix A) and survey statements (Appendix B). The demographic part of the survey solicited information regarding the applicable demographic variables of (1) age, (2) gender, (3) faculty ethnicity, (4) ethnicity of

current supervisor, (5) faculty level, (6) years worked in higher education, (7) years at current college/university, (8) tenure, (9) type of higher education college/university where currently employed, (10) focus of college/university, (11) position of direct supervisor, and (12) years worked under current supervisor. Based on the findings in prior research, it was expected that the variables of age (Brown & Trevino, 2014), gender (Holland et al., 2016), faculty ethnicity (Breland et al., 2017; Simons et al., 2007) and supervisor ethnicity (ethnic similarity: Breland et al., 2017; Brouer et al., 2009; Simons et al., 2007), years worked at current college/university (faculty loyalty: Bogan & Dedeoglu, 2017), and tenure (Bailey et al., 2001; Bailey, 2019) would be related to one or more of the constructs. The demographic variables of faculty level, years worked in higher education, type of higher education college/university where currently employed, and the focus of college/university were included as exploratory.

From the two ethnicity variables a new measure was created and labeled "ethnic similarity" that was a dummy variable equal to one if the faculty and the supervisor were of differing ethnicities and zero otherwise. Further, a variable that measured "faculty loyalty" was constructed by estimating the percentage of career time spent with the current college/university. This construct was computed as one minus the difference between years worked in higher education and the years worked at the current college/university, divided by the years worked in higher education. Thus, this new variable had a value of one if the faculty's entire higher education career was with their current college/university. Values of less than one represented the proportion of the faculty's teaching career spent in their current job. Respondents were also asked the location of their current college/university for the sole purpose of identifying U.S. respondents.

The demographic questions were followed by 21 statements (Appendix B) regarding faculty member perceptions of the TATT emanating from the supervisor to whom they directly reported and the faculty member's personal job satisfaction. TATT was measured with the 10 statements of the ELS (Appendix B, Statements 1-10), which was modified by changing the word "employee" to "faculty" in Statements 1, 6, 7, and 8, and with the eight statements of the BI scale (Appendix B, Statements 11-18) which was modified by changing the word "manager" to "supervisor."

Faculty perceptions of the TATT emanating from direct supervisors were measured with the ELS and BI constructs. The analysis examined separately the ELS and BI, which was also measured with the combination of these two constructs. However, the ELS is composed of ten statements and the BI contains eight statements. So, to ensure the consistency and robustness of the TATT measures, a fourth construct (ELS-BI-W), which equal-weighted the ELS and BI, was constructed. The analyses of all four constructs yielded consistent results. For the sake of brevity, the frequencies in Table 2 and the multivariate analysis presented in Table 4 only report the TATT as measured by the ELS-BI-W. Faculty job satisfaction was measured with the three statements of the MOAQ-JSS (Appendix B, Statements 19-21).

Participants responded by rating each statement on a five-point Likert scale. The 21 survey responses were coded from 1 for strongly disagree to 5 for strongly agree. This coding was reversed for Statement 20 since the reverse response indicated higher job satisfaction.

Results

A total of 9,137 emails were sent with 698 survey responses received. Of this number 86 were incomplete—the respondents partially completed the survey, five did not consent to

participating in the survey, nine were duplicate completions—respondents answered "yes" to the Qualtrics question of have you previously completed this survey, and 59 were from faculty not teaching at U.S. institutions. These subtractions resulted in 539 usable responses. With 8,327 Qualtrics surveys successfully delivered—810 (8.9%) were undeliverable—and with 539 usable responses, the survey response rate was 6.5%.

We suggest that the response rate of 6.5% was a reasonable response rate considering not only the sensitive nature of the survey but also its relative length: 13 demographic questions and 21 survey statements. Researchers have generally found that long surveys generate lower response rates (Liu & Wronski, 2018). In the present study, the population was composed of highly educated academics. While no known prior research has reported response rates with a long and sensitive online survey conducted with accounting faculty, online response rates for another professional group, medical practitioners, have been reported at 8.7 percent (Aitken et al., 2008) and 6.3 percent (So et al., 2018). Thus, the achieved rate of 6.5 percent in the present study appears in line with prior research that utilized online surveys with professionals. With this respectable response rate, a relatively large sample size, and with our emphasis during the survey collection process on confidentiality, we strongly believe that the non-response bias was immaterial to the analysis.

Descriptive Statistics

Out of the 539 respondents, 363 (67.3%) indicated that the level of the supervisor to whom they directly reported was their department chair. The remaining respondents indicated they reported directly to their dean (N = 153, 28.4%), to the university provost (N = 11, 2.0%), or to an assistant or associate dean (N = 10, 1.9%). And single respondents indicated they directly reported to the university president or to a supervisor at an unspecified level.

Approximately half (54.9%) of the respondents were male. The majority were 50-69 years of age (68.6%) and had 10-39 years of experience (80.5%). Within that 10-39 year spread, the respondents were fairly evenly distributed. Respondents were mainly tenured (67.3%), at the associate or professor level (67.9%), worked in public institutions (65.9%), and worked in teaching and research institutions (64.7%).

Table 1 presents the response frequencies for each of the 21 survey statements, which are shown in Appendix B. Also shown are the means and standard deviations (SD) for each survey statement and for each of the constructs: ELS, BI, ELS-BI-W, and MOAQ-JSS.

[Insert Table 1]

The ELS measured faculty perceptions of the ethical leadership of their direct supervisors. The responses for each of the ten statements of the ELS were above the neutral response (3) of neither agree nor disagree. The mean score for the ELS construct was 37.88 (SD = 9.931), which was 75.76% of the potential maximum score of 50 (five response choices times ten statements). The descriptive statistics for the ELS construct are reported in Table 1, Panel 1.

The BI measured subordinate perceptions of the ethical behavior of their direct supervisors based on the agreement of a supervisors' words and deeds. The descriptive results for the BI construct are reported in Table 1, Panel 2. The mean responses for all eight BI statements were above the neutral response (3) of neither agree nor disagree. The mean of the BI construct was 31.19 (SD = 8.744), which was 77.98% of the maximum score of 40.

TATT in this study was also defined and measured by combining the weighted averages of the ELS and the BI constructs. Results showed the mean for the ELS-BI-W construct (the ELS mean of 37.88/10 plus the BI mean of 31.19/8) was 7.69 (SD = 2.028), which was 76.86% of the potential maximum combined score of 10. This finding, which is shown in Panel 3 of Table 1,

indicated general agreement with the statements of the ELS and BI. Thus, accounting faculty generally agreed that their direct supervisors demonstrated both ethical leadership and behavioral integrity. In answer to RQ1, the majority of accounting faculty perceived an ethical TATT.

The results for the MOAQ-JSS, presented in Panel 4 of Table 1, showed that approximately 80% of faculty answered all three questions in the affirmative. The mean scores for each question were four or higher. The MOAQ-JSS construct mean was 12.29 (SD = 2.820), which was 81.93% of the potential maximum score of 15. In answer to RQ3, the majority of accounting faculty in the U.S. were satisfied with their jobs.

Table 2 presents the percentage responses and cumulative responses percentages for the constructs of ELS-BI-W, and MOAQ-JSS. For the TATT construct, 15.21% of the faculty indicated that their supervisor was not ethical; that the faculty worked in an environment with an unethical TATT. An additional 16.23% of faculty were unable to decide the ethical tone of their direct supervisor. Therefore, 31.82% of faculty either indicated that they worked in an environment where the TATT was unethical or that they were unable to ascertain whether the TATT at their institution was ethical or unethical. On the other hand, 68.56% of faculty agreed (31.25%) or strongly agreed (37.31%) with the ELS-BI statements, indicating they worked in an ethical environment. Thus, the majority of accounting faculty perceived that their work environment had an ethical TATT. This affirms the previous answer to RQ1, the majority of accounting faculty perceived an ethical TATT.

The MOAQ-JSS results indicated that the majority (80.02%: 36.61% Agree; 43.41% Strongly Agree) of faculty were satisfied with their jobs. About eleven percent (11.01%) of faculty were not satisfied with their jobs. Approximately nine percent (8.97%) selected the response of neither agree nor disagree, they were unsure of their job satisfaction. Therefore, a

total of 19.98% of faculty did not affirmatively indicate job satisfaction. These results confirmed the previous results indicating that the majority of accounting faculty were satisfied with their jobs (RQ3).

[Insert Table 2]

Inferential Statistics

Table 3 presents the Pearson correlations for the study variables. As previously indicated, the ELS, BI, ELS-BI-W, and MOAQ-JSS[1] were the construct variables (dependent variables), while age, gender, faculty ethnicity, ethnic similarity, faculty level, faculty loyalty, tenure, university type, university focus, supervisor level, and years with supervisor were the demographic variables (independent variables).

[Insert Table 3]

Column 3 of the correlation matrix indicated that the construct of TATT, the weighted average combination of the ELS and BI constructs (ELS-BI-W), was strongly, significantly, and positively correlated with the MOAQ-JSS ($r = 0.623$, $p < 0.01$). Therefore, in response to RQ4, faculty job satisfaction was positively related to faculty perceptions of their immediate supervisor's ethical leadership and behavioral integrity—the perceived TATT. This finding remained consistent when the TATT construct was decomposed. That is column 1 and column 2 of the correlation matrix indicated that the ELS and BI were positively and significantly correlated with the MOAQ-JSS, respectively ($r = .612$, $p < 0.01$; $r = .600$, $p < 0.01$).

Column 1 of the correlation matrix indicated that the ELS was positively and significantly correlated with the BI ($r = 0.889$, $p < 0.01$). This implied that faculty who perceived

[1]Cronbach Alphas of 0.953, 0.978, 0.978, and 0.887, were respectively found for the ELS, BI, ELS-BI-W, and MOAQ-JSS. These measures are well above the commonly accepted threshold of 0.7.

their direct supervisor as being an ethical leader also perceived their direct supervisor as demonstrating behavioral integrity. In response to RQ2, these two constructs were positively and significantly related. Similarly, the ELS and BI were positively and significantly correlated to the ELS-BI-W ($r = 0.969$, $p < 0.01$; $r = 0.975$, $p < 0.01$). These findings further supports the use of the weighted ELS-BI-W construct.

Turning to the demographic variables, we found that the ELS was also significantly and negatively correlated with the demographic variables of faculty level ($r = -0.102$, $p < 0.05$), experience ($r = -0.124$, $p < 0.01$), and tenure ($r = -0.183$, $p < 0.01$). The BI was also significantly and negatively correlated with the demographic variables of experience ($r = -0.095$, $p < 0.05$) and tenure ($r = -0.144$, $p < 0.01$). The ELS-BI-W construct was significantly and negatively correlated with faculty level ($r = -0.094$, $p < 0.05$), experience ($r = -0.112$, $p < 0.01$), and tenure ($r = -0.167$, $p < 0.01$). The MOAQ-JSS was found significantly and negatively correlated with the demographic variables of faculty level ($r = -0.116$, $p < .01$), and tenure ($r = -0.178$, $p < .01$).

Taken together, the demographic variables correlations with the four constructs were consistent. Faculty at higher levels, who had more experience, and who were tenured had lower perceptions of their direct supervisor's ethical tone and were less satisfied with their jobs.

Next, the variables of experience, tenure, faculty level, and gender were bifurcated with subgroup mean differences analyzed (not tabulated). Consistent with the correlations, we found that faculty who were at the associate level and above, who were highly experienced, and who were tenured had significantly lower ELS-BI-W averages ($p < 0.01$) and significantly lower job satisfaction. In addition, female faculty displayed significantly lower ($p < 0.05$) job satisfaction. These results are further examined with multiple regressions.

Exploratory Analysis

Multiple regression analyses estimated the associations of faculty perceptions of the TATT (ELS-BI-W) emanating from their direct supervisors and of faculty job satisfaction (MOAQ-JSS). The associations of TATT were included in Models 1 and 2, and the associations of job satisfaction were included in Models 3 and 4. All demographic variables were included in the four Models. Models 1 and 2 alternately included/excluded MOAQ-JSS as an independent variable, and Models 3 and 4 alternately included/excluded ELS-BI-W as an independent variable.

[Insert Table 4]

The first two Models of Table 4 tested the associations of TATT. The job satisfaction variable (MOAQ-JSS) coefficient was positive and significant ($p < 0.001$). This result provides further evidence of the robust and consistent relation between TATT and job satisfaction. However, it is noteworthy to mention that in Model 1, none of the demographic variable coefficients were significant. The adjusted R^2 for Model 1 was 0.385 suggesting that the variation in the TATT was mostly explained by the job satisfaction variable. In Model 2 when the job satisfaction variable was omitted, the adjusted R^2 dropped to 0.020. And only the coefficients of gender and tenure were significant.

Similar and consistent results were revealed when tested for the associations of job satisfaction. In Model 3, the coefficient for the TATT variable (ELS-BI-W) was positive and highly significant ($p < 0.001$). Except for the age variable, none of the other variable coefficients were significant. With an adjusted R^2 of 0.391, most of the variability in job satisfaction was

explained by the TATT. When the TATT variable was omitted, the adjusted R^2 dropped to 0.030. Only the gender and tenure variables exhibited significant coefficients. [2]

In response to RQ4, these results support the previously found positive and robust correlations between TATT and job satisfaction. Furthermore, the regressions indicated that the tenure and gender variables were negatively related to both the TATT and job satisfaction.

Discussion

In answer to RQ1, the main evidence from accounting professors suggests a general perception of an ethical TATT and that TATT is associated with job satisfaction. These findings make several contributions to the literature: (1) they establish benchmarks in accounting academia for perceptions of leader ethics as measured with the ELS and the BI. (2) They establish a benchmark for the ELS-BI-W proxy measure of TATT. (3) They provide a benchmark for the TATT defined as the ethical tone communicated by direct supervisors (e.g., deans, chairs) in accounting academia. And (4) they provide an initial exploration in accounting academia of the relation between TATT and job satisfaction.

Perceptions of ethical tones-at-the-top found in this study should promote ethical behavior by accounting faculty and lead to less academic misconduct and better ethical examples for their students (e.g., Amlie, 2010; Braxton, 2012; Frisch & Huppenbauer, 2014; Lehman et al., 2018). However, a substantial minority of accounting faculty did not affirmatively perceive an ethical TATT in their workplace. About a third of accounting faculty did not perceive their supervisor as ethical, or they were unable to determine if their supervisor was ethical. Not being able to determine if one's direct supervisor communicates an ethical tone is concerning. All

[2] Models 1 and 2 were initially tested with the previously discussed TATT measures using the ELS, BI, ELS-BI, and ELS-BI-W constructs. The results were consistent across all specifications. For the sake of brevity, Table 4 only reports the estimates for the ELS-BI-W construct.

faculty should be made aware by their leaders that ethical conduct is not an option. Thus, not being able to determine the ethical tone set by supervisors may be indicative of ethics not being emphasized—that ethics were not being adequately communicated or demonstrated by direct supervisors.

Despite the majority's perceptions of an ethical TATT, the number of faculty not affirming that their direct supervisors were ethical leaders or had behavioral integrity may be indicative of an ethical TATT problem in accounting academia. An unethical TATT can lead to research misconduct and other unethical behaviors by faculty (e.g., Elliott et al., 2013; Bailey, 2019; Haven et al., 2020). Moreover, an unethical TATT may affect the effectiveness of ethics being taught to accounting students, our future accounting practitioners (e.g., AACSB, 2004; EQUIS, 2023; AACSB, 2023). It is important for leaders in academia to investigate faculty perceptions of the TATT in their accounting schools or departments. That is, do faculty perceive their direct supervisor as being ethical? Perhaps this can be done by anonymously surveying faculty using the proxy measure of the TATT operationalized in our study. Such surveys will need to be administered at a level above that being targeted: e.g., by the provost for deans, and by deans for chairs. Another option would be to utilize an independent research group (that guarantees respondent anonymity) to study perceptions of leader ethics.

Prior research (e.g., Bailey et al., 2001; Singh, 2011; Elliott et al., 2013; Bailey, 2015; Bailey, 2019; Haven et al., 2020) has indicated that overly heavy pressure to publish and to gain tenure is one of the main drivers of research misconduct. Interestingly, our correlation and regression findings for the exploratory variables of university type (public, private) and university focus (research, teaching & research, teaching) were not significant for the dependent variable of TATT. Thus, perceptions by faculty of the TATT communicated by their direct

supervisor did not differ based on universities being publicly or privately owned and did not differ based on universities being teaching or research focused. There is no previous evidence that faculty job satisfaction or faculty perceptions of TATT might differ based on the type of university. Nevertheless, one might speculate that universities with research focuses instead of teaching focuses would be indicative of greater pressures to publish, which in turn would be indicative of unethical environments—unethical tones-at-the-top. Future research may benefit from farther exploring the university type and TATT variables.

Tenured faculty, compared to non-tenured faculty, perceived their supervisors as being less ethical. Possibly, due to the protections afforded by tenure, these faculty may have felt less threatened in revealing their perceptions of the ethics of their supervisor. Moreover, these seasoned faculty probably had longer associations with their supervisor and were perhaps better able to access the ethics of their leaders. Thus, it is suggested that the perceptions of the tenured accounting faculty may best indicate the true TATT.

The lower perceptions of supervisor ethics and the lower job satisfaction of female faculty compared to male faculty calls for additional research regarding the drivers of these disparities. Questions that future research might address include the following: Are female faculty more sensitive to the ethics of their supervisors? Are the lower perceptions of TATT by female faculty related to sexual harassment they have experienced or observed? Are gender differences between the supervisor and the supervised related to perceptions of the TATT?

In answer to RQ2, the ELS and BI were highly related. These findings suggest that either one of these instruments may be separately used to measure perceptions of TATT. However, since the 10 statements of the ELS are focused on indications of ethical leadership, and the eight statements of BI are focused on indications of ethical behavior, the present authors suggest that

the weighted average of the ELS and BI constructs, as utilized in this paper, provides a parsimonious proxy measure of TATT. Therefore, it is recommended that this composite measure be used in future TATT research. And the authors suggest that this proxy measure of TATT may also have applicability to accounting practice. This finding contributes to the literature by providing a novel instrument for measuring the TATT, a formulation that, we suggest, improves on previous approaches.

In answer to RQ3, the level of job satisfaction among accounting faculty was relatively high. The majority indicated they were satisfied, while a minority indicated they were not. While job satisfaction should be the goal of accounting administrators, a minority of faculty will perhaps never be completely happy. Nevertheless, to improve the hiring and retention of faculty, especially considering the ongoing worldwide shortage of PhD qualified faculty (e.g., Leslie, 2008; Smith & Urquhart, 2018; Mobley & Easley, 2021; El-Tawy & Abdel-Kader, 2022; Kerler III et al., 2022), the maximization of accounting faculty job satisfaction is critical.

In answer to RQ4, our evidence indicates that higher perceptions of ethical TATT in accounting academia are significantly related to accounting faculty being more satisfied with their jobs. Therefore, this study provides three contributions to job satisfaction literature 1) It extends research with the MOAQ-JSS to accounting academia. (2) It provides a benchmark of accounting faculty job satisfaction. And (3) it indicates that the TATT communicated by direct supervisors in accounting academe is associated with accounting faculty job satisfaction. Moreover, at least three factors suggest worldwide commonalities in academic environments: (1) pressures to publish (e.g., Haven et al., 2020; Segarra et al., 2023; Kumar & Prasad, 2023; Becker & Lukka, 2023), (2) the shortage of accounting faculty (e.g., Smith & Urquhart, 2018; El-Tawy & Abel-Kadar, 2022), and (3) research misconduct (e.g., Bhattacharjee, 2013; Stapel,

2014; Retraction Watch Database, 2023). These similarities in academic landscapes suggest the worldwide applicability of TATT and job satisfaction to accounting academia and the need for future cross-country comparisons of these factors.

Study limitations included the self-selection of accounting faculty to participate in the study. The non-random selection of the participants statistically negated generalizing the results to the population of accounting faculty worldwide.

Statement on Human Subjects

This study received Institutional Review Board approval for use of human subjects in the study, specifically concerning the survey instrument.

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Table 1

Survey Statement Response Percentages and Means and Construct Means

Statements (S) & Constructs (Bold)	Strongly disagree (1)	Disagree (2)	Neither agree nor disagree (3)	Agree (4)	Strongly agree (5)	Mean (%)	Standard Deviation
S1	4.8%	8.0%	8.3%	31.4%	47.5%	4.09	1.143
S2	6.7%	9.8%	10.6%	30.4%	42.5%	3.92	1.234
S3	5.2%	8.9%	20.0%	34.0%	31.9%	3.78	1.140
S4	6.5%	9.5%	16.5%	28.4%	39.1%	3.84	1.224
S5	9.8%	7.1%	8.9%	27.5%	46.8%	3.94	1.313
S6	10.4%	16.0%	23.9%	28.8%	21.0%	3.34	1.261
S7	8.3%	11.1%	50.6%	17.8%	12.1%	3.14	1.043
S8	8.9%	7.6%	15.8%	33.6%	34.1%	3.76	1.246
S9	3.2%	2.8%	28.0%	25.8%	40.3%	3.97	1.039
S10	5.8%	7.6%	4.6%	30.8%	48.2%	4.08	1.173
ELS (max. score = 50)	-	-	-	-	-	37.88	9.931
% of max. score						(75.76)	
S11	7.6%	9.1%	9.1%	36.5%	37.7%	3.88	1.226
S12	5.9%	8.7%	15.0%	34.9%	35.4%	3.85	1.170
S13	5.9%	9.6%	12.4%	32.1%	39.9%	3.90	1.199
S14	4.8%	7.4%	12.2%	35.6%	39.9%	3.98	1.120
S15	5.2%	8.0%	15.2%	31.4%	40.3%	3.94	1.157
S16	5.4%	7.1%	15.6%	32.5%	39.5%	3.94	1.147
S17	5.9%	11.9%	15.0%	33.6%	33.6%	3.77	1.202
S18	5.0%	9.5%	12.8%	32.8%	39.9%	3.93	1.164
BI (max. score = 40)	-	-	-	-	-	31.19	8.744
% of max. score						(77.98)	
ELS-BI-W* (max. score = 10)	-	-	-	-	-	7.69	2.028
% of max. score						(76.86)	
S19	3.3%	9.3%	8.2%	41.4%	37.8%	4.01	1.065
S20	1.5%	6.9%	10.9%	28.9%	51.8%	4.23	0.993
S21	3.3%	8.7%	7.8%	39.5%	40.6%	4.05	1.064
MOAQ-JSS (max. score = 15)	-	-	-		-	12.29	2.820
% of max. score						(81.93)	

* ELS-BI-W maximum score of 10 computed as follows: ELS, 10 questions at 5 points each equals 50/10 which equals 5; BI, maximum score of 8 questions at 5 points each equals 40/8 which equals 5. Also, the ELS mean of 37.88/10 equals 3.788 plus the BI mean of 31.19/8 equals 3.899 for a weighted average of 7.69.

Table 2
Construct Response Frequencies

Response Choices	ELS-BI-W		MOAQ-JSS	
	%	Cum. %	%	Cum. %
Strongly Disagree (1)	6.34	6.34	2.72	2.72
Disagree (2)	8.87	15.21	8.29	11.01
Neither Agree nor Disagree (3)	16.23	31.44	8.97	19.98
Agree (4)	31.25	62.69	36.61	56.69
Strongly Agree (5)	37.31	100.00	43.41	100.00

Table 3
Pearson Correlations

Variables	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1. ELS	-														
2. BI	0.889**	-													
3. ELS-BI-W (TATT)	0.969**	0.975**	-												
4. MOAQ-JSS (JS)	0.612**	0.600**	0.623**	-											
5. Age	-0.082	-0.060	-0.072	0.018	-										
6. Gender	-0.039	-0.037	-0.039	-0.064	-0.263**	-									
7. Faculty Ethnicity	-0.023	-0.029	-0.016	-0.023	-0.113**	-0.081	-								
8. Ethnic Similarity	-0.032	0.010	-0.010	-0.022	-0.051	-0.013	0.437**	-							
9. Faculty Level	-0.102*	-0.081	-0.094*	-0.116**	0.228**	-0.152**	0.037	0.004	-						
10. Experience	-0.124**	-0.095*	-0.112**	-0.068	0.722**	-0.284**	-0.144**	-0.081	0.326**	-					
11. Faculty Loyalty	0.048	0.020	0.034	0.038	-0.093*	0.038	0.031	0.012	-0.031	-0.204**	-				
12. Tenure	-0.183**	-0.144**	-0.167**	-0.178**	0.234**	-0.173**	-0.040	-0.078	0.576**	0.408**	-0.055	-			
13. University Type	-0.020	-0.047	-0.035	-0.020	0.003	0.044	-0.018	-0.049	0.106*	0.083	0.075	0.042	-		
14. University Focus	-0.014	0.004	-0.005	0.009	-0.008	-0.157**	-0.007	0.035	0.056	0.100*	-0.076	0.140**	-0.226**	-	
15. Supervisor Level	0.009	0.009	0.009	-0.019	0.024	0.071	-0.032	0.041	0.312**	0.058	-0.041	0.096*	0.089*	-0.182**	-
16. Years with Supervisor	-0.015	-0.019	-0.018	0.018	0.150**	-0.042	0.037	-0.062	-0.036	0.169**	0.128**	0.002	0.076	-0.017	-0.050

* $p < .05$ (2-tailed); ** $p < .01$ (2-tailed); TATT = Tone-at-the-top; JS = Job satisfaction

Table 4
Multiple Regression Analyses
of Perceptions of Tone-at-the-top and Job Satisfaction Associations

	Dependent Variables			
	Tone-at-the-top (TATT)		Job Satisfaction (JS)	
	ELS-BI-W		MOAQ-JSS	
Independent Variables	(1)	(2)	(3)	(4)
MOAQ-JSS (JS)	0.442** (<0.001)	-	-	-
ELS-BI-W (TATT)	-	-	0.846** (<0.001)	-
Age	-0.016 (0.096)	-0.003 (0.808)	0.033* (0.016)	0.030 (0.077)
Gender	-0.136 (0.347)	-0.373* (0.041)	-0.221 (0.270)	-0.537* (0.033)
Faculty ethnicity	-0.178 (0.431)	-0.269 (0.346)	0.022 (0.945)	-0.206 (0.602)
Ethnic similarity	0.021 (0.905)	-0.063 (0.775)	-0.138 (0.573)	-0.191 (0.534)
Faculty level	0.030 (0.634)	0.001 (0.998)	-0.067 (0.439)	-0.067 (0.541)
Experience	0.001 (0.971)	-0.012 (0.341)	-0.016 (0.242)	-0.026 (0.131)
Faculty loyalty	0.043 (0.867)	0.151 (0.646)	0.115 (0.749)	0.243 (0.593)
Tenure	-0.240 (0.211)	-0.688** (0.004)	-0.432 (0.104)	-1.014** (0.002)
University type	-0.106 (0.486)	-0.092 (0.631)	0.109 (0.604)	0.031 (0.907)
University focus	-0.038 (0.767)	0.048 (0.770)	0.155 (0.389)	0.195 (0.389)
Supervisor level	0.048 (0.534)	0.082 (0.397)	0.008 (0.940)	0.077 (0.564)
Years with supervisor	-0.007 (0.717)	-0.003 (0.898)	0.012 (0.670)	0.009 (0.796)
Intercept	3.553** (<0.001)	8.920** (<0.001)	4.598** (<0.001)	12.147** (<0.001)
Adjusted R^2	0.385	0.020	0.391	0.030
F-Statistic	26.958** (<0.001)	1.926* (0.029)	27.623** (<0.001)	2.377** (0.005)
Observations	539	539	539	539

* = $p < 0.05$; ** = $p < 0.01$.

Appendix A
Demographic Questionnaire

1) Age (years): _____

2) Gender:

Male_____; Female_____

3) Your ethnicity:

Caucasian_____; African American_____; Asian or Pacific Islander_____; Hispanic_____;

Other_____
(please specify)

4) Faculty level:

Professor_____; Associate professor_____; Assistant professor_____; Lecturer_____

Adjunct professor_____; Department chair_____; Dean_____; Other_____
(please specify)

5) Number of years worked in higher education: _____

6) Number of years at current college/university: _____

7) Tenured: Yes_____; No_____

8) Type of higher education college/university where currently employed: Public_____; Private_____

9) Focus of college/university where currently employed:

Research_____; Teaching & Research_____; Teaching_____

10) What is the location of the college/university at which you currently teach?

Australia_____; Canada_____; Hong Kong_____; New Zealand_____; South Korea_____;

United Kingdom_____; United States_____; Other _____
(please specify)

11) Position of direct supervisor/manager to whom you report:

Department Chair_____; Dean_____; Provost_____; President____; Other (please specify) _____

12) Ethnicity of current supervisor/manager:

Caucasian_____; African American_____; Asian or Pacific Islander_____; Hispanic_____;

Other_____
(please specify)

13) Number of years worked under current supervisor/manager: _____

Appendix B
21 Survey Statements by Construct

Ethical Leadership Scale (ELS)*

My direct supervisor (the person to whom I directly report):

S1) Has the best interests of faculty in mind.
S2) Makes fair and balanced decisions.
S3) Defines success not just by results but also the way that they are obtained.
S4) Asks "what is the right thing to do?" when making decisions.
S5) Can be trusted.
S6) Discusses business ethics or values with faculty.
S7) Disciplines faculty who violate ethical standards.
S8) Sets an example of how to do things the right way in terms of ethics.
S9) Conducts his/her personal life in an ethical manner.
S10) Listens to what faculty have to say.
*Adapted from Brown et al. (2005)

Behavioral Integrity Scale (BI)**

Regarding my direct supervisor (the person to whom I directly report):

S11) There is a match between my supervisor's words and actions.
S12) My supervisor delivers on promises.
S13) My supervisor practices what he/she preaches.
S14) My supervisor does what he/she says he/she will do.
S15) My supervisor conducts himself/herself by the same values he/she talks about.
S16) My supervisor shows the same priorities that he/she describes.
S17) When my supervisor promises something, I can be certain it will happen.
S18) If my supervisor says he/she is going to do something, he/she will.
**Adapted from Simons et al. (2007).

Job Satisfaction (MOAQ-JSS) ***

Please rate the following three statements regarding your OWN job satisfaction!

S19) All in all I am satisfied with my job.
S20) In general, I don't like my job (reverse scored).
S21) In general, I like working here.
***Adapted from Seashore et al. (1983) and Cammann et al. (1983).

Likert-like scale options for each statement:

___ Strongly Disagree	___ Disagree	___ Neither Agree nor Disagree	___ Agree	___ Strongly Agree