

# Ethics of Drug Testing: What Are Workers' Attitudes?

Zafar U. Khan  
S.K. Chawla  
S. Thomas A. Cianciolo

**Drug abuse exacts a high price. The human toll is incalculable, and the fiscal toll is staggering. The U.S. Congress, state legislatures, county supervisors, city councils, and numerous private sector businesses have responded by instituting drug testing programs for employees. Even high school students have been included. The U.S. Supreme Court ruled last July that school districts may implement drug testing programs for young athletes.**

Many researchers have tried to affix a dollar price to drug abuse. Some claim its annual impact on the U.S. economy is between \$100 and \$177 billion dollars.<sup>1</sup> A manufacturing industry magazine claims that workplace drug abuse costs employers more than \$100 billion a year in lost productivity alone.<sup>2</sup> The president of an Atlanta, Georgia management company estimates that businesses across the country lose about \$100 billion each year because of increased medical claims and medical disability costs from alcohol and drug abuse.<sup>3</sup> A recent joint study conducted by the National Institute on Drug Abuse and Arizona State University reported, "Ten percent of any American company's full-time employees are hooked on illegal drugs. Of all known drug abusers in this country, 70 percent are employed. At best, workers on drugs operate at about 75 percent of their capacity..."<sup>4</sup> Whatever the total cost, the impact on society is significant.

The rise in drug abuse has triggered substantial growth in employee drug testing programs. A 1994 American Management Association survey found that drug testing increased by nearly 300 percent in the previous five years, but the number of individuals who tested positive in 1993 dropped seven percent.<sup>5</sup>

It appears that opposition to drug

testing based mainly on "an invasion of privacy" argument has greatly diminished. Although the legal and ethical issues of drug testing remain complex and extremely controversial,<sup>6</sup> the major issue is one of balancing individual rights against societal rights. Some argue that drug testing is inappropriate because it violates an individual's right to privacy. For example, testing may disclose personal medical conditions that are not the employer's business. Others believe that employer and societal rights are ignored if drug testing is not permitted. They believe that employers and society should not be burdened with the cost of an estimated 16 million employees said to be working under the influence of drugs on any given day.<sup>7</sup>

The second focal point—test administration—encompasses several controversial issues. Test procedures are not foolproof; false accusations may be made as a result of false test results. Some argue that marijuana is the least harmful drug, but is the most easily detected. This allegation put a testing emphasis on the wrong drug. Administrative policies that support rehabilitating versus firing employees who test positive for drug use may well affect employee acceptance of drug testing. Another potential problem is that management may intentionally misuse its drug-testing authority to simply reduce the work force or to discriminate against—or harass—employees.

## Employee Survey

What are workers' attitudes about the ethics of drug testing? We conducted an attitude survey of current and future workers. A questionnaire was pretested on 22 employees who worked for a telecommunications company in the Southwest. The revised questionnaire was then adminis-

tered to 300 workers at an employees' meeting on company premises.

Employees involved in the pretest were excluded. Of the questionnaires returned, 238 were usable, giving a 79 percent response rate. The questionnaire was also administered to upper level undergraduate and graduate students (surrogates for future employees) at two university campuses, one in the Southwest and the other in the Midwest. Three hundred twelve student responses were used in the analysis. Both the employees and the students were assured anonymity of their responses.

Six demographic characteristics are examined to determine if they, not the group membership, determine attitudes toward drug testing: sex, age, political party preference, job classification, years with the company, and functional work area/major.

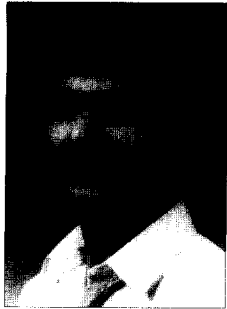
In addition to demographic information, data about the subjects' attitudes about seven drug-testing issues were gathered. Attitudes about these issues are used as surrogates for the respondents' ethical positions regarding the public good versus individual rights. To elicit responses about attitude

**Figure One**  
**Results of Mann-Whitney U Test**  
**for Employees versus Students**

Variable	Mean Rank		U-Stat	Z-Value
	Employees	Students		
D1	254	308	30378	-4.6*
D2	189	330	10117	-16.0*
D3	281	267	35205	-1.1
D4	171	206	14152	-3.4*
D5	119	266	5749	-13.3*
D6	189	236	17673	-4.2*
S1	280	275	37108	-0.5
S2	270	288	35424	-1.4
S3	286	264	34452	-1.6
S4	279	274	36921	-0.4
S5	275	279	37139	-0.3
S6	301	247	30447	-4.1*
S7	282	272	36427	-0.7

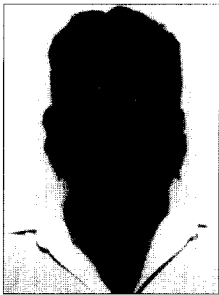
Note: \*p<0.01

ZAFAR U. KHAN, Ph.D., CMA, is an associate professor of accounting in the College of Business at Eastern Michigan University, Ypsilanti, MI. He is an award-winning author who has published numerous articles in many journals including



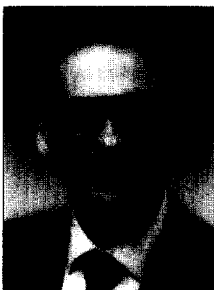
Management Accounting, Journal of Professional Services Marketing, Accounting Enquiries, A Research Journal, Journal of Business Entrepreneurship, Journal of Applied Business Research, Journal of International Accounting, Auditing and Taxation, The International Journal of Management, and The American Business Review.

S. K. CHAWLA, Ph.D., is the Frank Junnell Professor of Business at Angelo State University, San Angelo, TX. He is a prolific researcher and renowned consultant in business education and economic development. He has been honored by the Texas State Senate for his contributions to Southwest Texas. His articles have been published in numerous journals including the Journal of Professional Services Marketing and Journal of Industrial Marketing.



Journal of Professional Services Marketing and Journal of Industrial Marketing.

S. THOMAS A. CIANCIOLO, Ph.D., CPA, is a professor of accounting and head of the Department of Accounting at Eastern Michigan University. He is the former chairman of the Accounting Discipline at the University of Michigan – Dearborn School of Management. He is also a trustee of the Michigan Accountancy Foundation and member of the Financial Executives Institute. His articles have been published in several journals including Business Horizons and the Journal of Accounting, Auditing and Finance.



Journal of Accounting, Auditing and Finance.

on drug-testing issues, the subjects were required to respond to the following statements on a five-point scale: (1) strongly agree; (2) somewhat agree; (3) neither agree nor disagree; (4) somewhat disagree; (5) strongly disagree:

S1: I believe that companies have the right to test job applicants for illegal drug abuse.

S2: I believe that companies should be able to test their current employees for illegal drug use.

S3: I do not believe that companies should be able to fire employees who test positive for drugs.

S4: I believe that drug tests should include all types of drugs.

S5: I believe that marijuana should be included in the drug testing programs.

S6: I believe that companies should provide drug rehabilitation for their employees who have a drug problem.

S7: I believe that drug testing improves the productivity of an organization.

## The Results

Overall, we find that employee and student groups differ substantially on several demographic characteristics. However, there are only minor differences on the drug-testing ethical issues. Figure One presents the results of the nonparametric Mann-Whitney U test for statistical differences in the responses of employees and students. Giving strength to the sample description below, we find that the two groups differ significantly on five of the six demographic variables, but on only one of the seven drug-testing related variables ( $\alpha = 0.01$ ).

The employee group included significantly more women, older employees, and more managers. The employees had spent more time with the company than the student group. Also, the employees came from all functional areas in contrast with the student group which included only accounting and engineering majors. However, these significant demographic differences notwithstanding, the attitudes of both the employees and students about drug testing were remarkably consistent.

There are no significant differences ( $\alpha = 0.1$ ) for the responses to issues S1, S2, S3, S4, S5, and S7. The two groups differ significantly ( $\alpha = 0.01$ ) only on variable S6: whether companies should provide drug rehabilitation for their employees who have a drug problem. Although a high percentage of each group agree that such rehabilitation

should be provided, a significantly higher proportion of the employee group is in favor than the student group.

These results are consistent with previous research that found no significant correlation between attitude toward drug testing and such factors as political belief, age, qualifications, and employment experience.<sup>8</sup> This finding suggests that there is considerable homogeneity of attitude toward drug-testing related issues.

Figure Two presents a frequency analysis of the demographic characteristics of the employee and student groups. The employee group consisted of about 65 percent females compared with about 46 percent females in the student group. The students were younger: about 66 percent were younger than 25 years old, and 30 percent were 25-40 years of age. The majority of employees—about 60 percent—were in the 25-40 age group, and another 37 percent were in the 41-60 age group. Political affiliations were not very different, with self-reported Democrats comprising about 31 percent of the employees and 24 percent of the students. More students (53 percent) than employees (45 percent) were Republicans.

Of the 312 students, only 143 responded to the job classification question. However, of those students who responded to the question (craft or manager), approximately 39 percent were managers compared with about 56 percent managers in the employee group. A majority of the employees, about 57 percent, had worked between six and 15 years for the present company, and about 30 percent had worked more than 15 years. Of the student respondents, about 82 percent had worked five or fewer years for their present company. Although a majority of the students (54 percent) were either working in the accounting/finance area or pursuing an accounting or finance major, only about 38 percent of the employees worked in the accounting/finance area. Further, the employee group was about equally distributed between engineering and operations, whereas, the students (about 30 percent) were mainly in the engineering area.

## Support For Tests

Figure Three presents a frequency analysis of the responses to the drug-testing issues for both student and employee groups. An overwhelming majority (82

percent) of both employee and student groups agree that companies have the right to test job applicants for use of illegal drugs (S1). More students than employees are ambivalent and more employees than students disagree. However, the two groups are equal with respect to statistical significance.

With regard to issue S2, whether companies should be able to test current employees for illegal drug use, the percentages of employees and student groups who agree are somewhat lower than for S1, but still very high. About 73 percent of employees and about 80 percent of students agree that companies should be able to test current employees for drug use. The proportion of employees and students who neither agree nor disagree (about 10 percent) is also somewhat higher than for S1.

Employee attitudes about an employer's right to fire workers who test positive for drug use are divided (S3). About 38 percent of employees and about 33 percent of students believe that companies should not be al-

drug use.

A slight majority (58 percent) of both test groups agree that employees should be tested for all drugs (S4). Approximately 25 percent of employees and 22 percent of students are neutral on S4. Both employee (79 percent) and student (80 percent) groups agree that marijuana should be included in the drug-testing program (S5).

A greater majority of employees (80 percent), compared with 69 percent of students, want companies to provide drug rehabilitation for their employees who have a drug problem (S6). Finally, a slight majority (54 percent) of both groups believe that drug-testing improves the productivity of an organization (S7). About 28 percent of students and 29 percent of employees, however, are undecided about this issue.

### Accountants Versus Nonaccountants

Because we are accountants, we wondered if ethics of drug testing differs between accountants and nonaccountants.

respondents in the nonaccountant group were significantly older than those in the accountant group ( $\alpha = 0.01$ ). Also, the nonaccountants had worked significantly longer with their present company than the accountants ( $\alpha = 0.01$ ).

However, with regard to attitudes about drug-testing issues, the accountants and nonaccountants differ significantly ( $\alpha = 0.05$  or less) on variables S5 and S7 only. Concerning testing for marijuana use, a significantly higher percentage of accountants than nonaccountants believe that marijuana should be excluded from the testing program.

We also separately analyzed the differences between accountants and nonaccountants within the employee and student groups using the Mann-Whitney U test. The results indicate that accounting and nonaccounting employees differ significantly on three demographic characteristics (D1, D4, and D5), but on only one drug-testing related issue (S7). There were significantly more females working as accountants than nonaccountants ( $p=0.003$ ). A significantly higher proportion of nonaccountants than accountants are managers ( $p=0.011$ ). Also, the nonaccountants have worked significantly longer with the present company than the accountants ( $p=0.041$ ). However, despite these significant demographic differences between accounting and nonaccounting employees, the two groups differ significantly only on the issue of whether drug testing improves productivity. A significantly higher proportion of accountants believe that drug testing does not improve productivity ( $p=0.032$ ).

With regard to the student group, the nonaccounting students had worked significantly longer with their present employers than the accounting students ( $p=0.013$ ). Also, a significantly higher proportion of accounting students disagree with the inclusion of marijuana in the drug testing programs (S5,  $p=0.0170$ ). This attitude appears to be at odds with the stereotype of the conservative accountant. Perhaps the accountants, who are younger, realize that marijuana is more likely to be found during testing because it stays in the body longer than other more dangerous drugs. This will cause undue emphasis on the least harmful drug.

Figure Two  
Demographic Data

Variable	Response	Employees		Students	
		Freq	Percent	Freq	Percent
D1) Sex	Male	84	35.3	170	54.5
	Female	154	64.7	142	45.5
D2) Age (years)	0-24	6	2.5	207	66.3
	25-40	142	59.7	95	30.4
	41.60	89	37.4	10	3.2
	>60	1	0.4	-	-
D3) Political Affiliation	Democrat	74	31.2	72	23.5
	Republican	106	44.7	164	53.4
	Independent	46	19.4	67	21.8
	Other	11	4.6	4	1.3
D4) Job Classification	Craft	105	44.1	88	61.5
	Manager/Professional	133	55.9	55	38.5
D5) Years with Company	0-5	31	13.0	137	81.5
	6-15	136	57.1	26	15.5
	>15	71	29.8	5	3.0
D6) Functional Area/Major	Accounting	90	37.8	101	54.0
	Engineering	47	19.7	54	28.9
	Operations	46	19.3	5	2.7
	Other	55	23.1	27	14.4

Note: For job classification, craft indicates mainly hourly employees/students. Accounting includes finance, also.

lowed to fire employees who test positive, and about 41 percent of employees and about 48 percent of students believe they should. Thus, a slightly higher percentage of students are willing to concede to companies the right to fire employees who test positive for

Figure Four presents the results of the Mann-Whitney U test for differences in the responses of the accountants and nonaccountants. The results indicate that there were significantly more females in the accountant group than the nonaccountant group ( $\alpha = 0.05$ ). The

## Implications

An increasing number of businesses are instituting drug-testing programs. The success of these programs depends on a number of factors including the presence of a favorable attitude among employees and prospective employees. Analysis of the data collected suggests that there is consensus among these populations that companies have the right to test both present and prospective employees for illegal drug use. The implication is that drug-testing programs are likely to grow further, and companies will find a favorable

climate to institute such programs, at least in the near future. There also seems to be consensus that marijuana should be included in drug-testing programs. The respondents may not be putting much faith in the arguments put forth by the "legalize marijuana" lobby, or they may believe that use of one drug may encourage use of other drugs.

Although attitudes about the appropriateness of company policy that allows the firing of employees who test

**Figure Three**  
**Attitude About Drug Testing**

Variable	Response	Employees		Students	
		Freq	Percent	Freq	Percent
S1	Agree	197	82.8	256	82.0
	Neutral	11	4.6	23	7.4
	Disagree	30	12.6	33	10.6
S2	Agree	174	73.1	248	79.5
	Neutral	23	9.7	31	9.9
	Disagree	41	17.2	33	10.6
S3	Agree	90	38.1	104	33.4
	Neutral	50	21.2	59	19.0
	Disagree	96	40.7	148	47.6
S4	Agree	137	57.6	182	58.7
	Neutral	59	24.8	67	21.6
	Disagree	42	17.6	61	19.7
S5	Agree	188	79.0	248	80.0
	Neutral	27	11.3	24	7.7
	Disagree	23	9.7	38	12.3
S6	Agree	191	80.2	215	69.1
	Neutral	21	8.8	44	14.1
	Disagree	26	11.0	52	16.8
S7	Agree	128	53.8	166	53.3
	Neutral	69	29.0	86	27.7
	Disagree	41	17.2	59	19.0

positive are divided (both among present and future employees), there is consensus that companies should provide drug rehabilitation. Given the high cost of such rehabilitation (and health care in general), both the employees and the students probably believe that only major firms may be able to afford it—a sort of "deep pockets" argument. A significantly smaller (though still high) percentage of students want companies to provide drug

rehabilitation. However, the fact that a large majority of all respondents believe that employers should provide drug rehabilitation does not mean that they favor legislation requiring employers to do so.

Accountants are generally considered to be more practical and objective in business. The fact that there are really not many differences between accountants and nonaccountants in attitudes about drug testing (whether

we look at all the respondents together or separately within the employee and student groups), further reinforces our conclusions about the continued favorable environment for drug testing. The significant differences with respect to testing for marijuana use and the relationship between drug testing and productivity probably reflect the accountants' access to cost data and greater understanding of the costs and benefits.

Finally, the results show an overwhelming acceptance of companies' right to test both employees and job applicants for drug use. They indicate that the ethical problem of balancing the public good versus individual rights posed by drug testing has been resolved in favor of the greater public good that is provided by widespread acceptance of drug testing.

A danger here is that management might misinterpret or exploit this favorable environment for drug testing by unethical or excessive enforcement. Whether businesses use this favorable climate for drug testing to institute responsible and ethical drug-testing programs and policies remains to be seen.

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**Figure Four**  
**Results of Mann-Whitney U Test for Accountants versus Nonaccountants**

Variable	Mean Rank		U-Stat	Z-Value
	Accountants	Nonaccountants		
D1	229	204	20218	-2.4**
D2	199	229	19833	-2.6*
D3	206	219	21025	-1.1
D4	179	194	15366	-1.5
D5	180	219	16009	-3.6*
S1	224	208	21182	-1.6
S2	221	210	21687	-1.0
S3	212	216	22136	-0.3
S4	221	209	21340	-1.1
S5	228	203	20069	-2.3*
S6	213	216	22452	-0.3
S7	228	204	20325	-2.0

Note: \*p<0.01; \*\*p<0.05.