



How Ethical Is Students Behavior in Online Learning

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Abstract. Online learning has begun to be massively carried out at universities as one of the impacts of the Corona Virus Disease 2019 (Covid-19) Pandemic. The Covid-19 pandemic has put pressure on universities, lecturers and students to carry out online learning processes. One of the positive impacts is an increase in the ability to use information technology for the academic community. Meanwhile on the other hand, online learning also has an impact on ethical behavior. This study aims to explore the ethical behavior of students in the online learning process. A qualitative approach was used in this research. The stages of data analysis consisted of collecting data using an open questionnaire to students majoring in accounting at Jambi University who had received material on ethical procedures and students who were taking courses in Business and Professional Ethics. The number of participants was 110 students. The results showed that the students knew and were able to explain the definition of ethics well. However, some students have never participated in socialization related to ethics as students directly. Students know student ethics through the website. Students expect ethical socialization directly from the faculty or department. Students only receive a little material on student ethics in the introduction of campus life. The potential for unethical behavior will be higher if the lecture method used is lecture. Students recognize that problem or project-based learning is effective in reducing task decoupling for online learning. Students interpret ethics as an important self-character to determine their long-term success. Therefore, the design of appropriate learning methods is indeed need for online learning so that it can reduce the decoupling of students' ethical behavior.

Keywords: Covid-19 · Ethic · Student · Decoupling · Problem Based Learning

1 Introduction

One form of criminal/crime that attracts great attention from the public is fraud [1]. Fraud has been a problem for the British government since the 19th century. The agenda for organizational change in the UK is to prevent fraud, corruption and conflicts of interest [2, 3] found that fraud is a common criminal crime that is easy to find. One of the factors that encourage someone to commit fraud is Machiavelian attitude. Everyone has the potential to have a machiavelian attitude in him, but there are highs and lows [4]. Machiavellianism is an attitude or personality that is related to the concept of acquiring and using power, even sometimes doing manipulation [5]. The tendency to engage in unethical behavior is higher in someone who has a high machiavelian attitude [4]. Pressure is one of the pressures for someone to behave unethically [6]. One form of unethical behavior is fraudulent behavior [4].

Increasing self-capacity and implementing ethical governance can be a strategy for preventing fraud [7]. Social science professions in the fields of economics, accounting, law, and education are very vulnerable to ethical cases. For example, for the field of accounting, it is proven that several well-known accountants and public accounting firms are associated with fraud cases. The phenomenon of these problems has made the profession and accountants very aware of the importance of upholding professional ethics.

The social science profession, one of which is an accountant, has a Code of Professional Ethics. The process of forming self-character determines the implementation of ethics properly. The educational process is one of the important factors for self-character. The COVID-19 pandemic has indeed brought about changes in the pattern of social and cultural life of the community, including in the field of education. Online learning is a new thing for a public university in Indonesia.

The online system for learning accounting at state universities before the COVID-19 pandemic was only alternative and voluntary. Since the increase in cases of Covid 19, the online learning system must be applied by lecturers and accounting students. Massive online learning has begun in universities as one of the impacts of the 2019 Corona Virus Disease (Covid-19) Pandemic. The Covid-19 pandemic has put pressure on universities: lecturers and students to study online. One of the positive impacts is an increase in the ability to use information technology for the academic community. But on the other hand, online learning also has an impact on ethical behavior.

The phenomenon of online accounting learning practices as a result of regulatory changes can be explored more deeply. Research related to professional ethics in the social sciences such as accounting has been widely carried out by previous researchers. More focus on ethics from accounting practitioners. Students' perspectives regarding ethics have also been widely studied by previous researchers. Research that focuses on changes in student attitudes, actions and awareness, especially in the field of accounting when conducting online learning processes, has not been widely studied. The purpose of this study was to explore the ethical behavior and awareness of accounting students in the online learning process. This research is expected to contribute to improving online learning policies in state universities in general and social science education in particular.

2 Theoretical Framework

2.1 Basic Concepts and Theory of Fraud

[8] The fraud has grown rapidly over the last few years, and there is a growing trend for large organizations to consider hiring professionals such as forensic accountants to reduce the pressure and potential of occupational, and financial fraud [8]. The occupational fraud is the process of using one's occupation or responsibility to satisfy his personal interest by enriching himself through the deliberate abuse of power [9]. Abuse of power by the fraud perpetrators includes deliberate mismanagement, and misrepresentation of organizational resources (fixed and current assets).

Fraud theory explains the causes or reasons someone commits fraud. The theory of fraud started from in 1950, Donald Cressey, a criminologist, started the study of fraud by arguing that there must be a reason behind everything people do. The three elements of fraud summarized by [10] are commonly presented in a diagram shown in Fig. 1.

Fraudulent act while the two elements at the bottom are perceived opportunity and rationalization. Over the years, the fraud proposition has become well-known as the FTT [11].

According to [12] although perceived pressure might coexist with an opportunity and a rationalization, it is unlikely for fraud to take place unless the fourth element (i.e., capability) is also present. In other words, the potential perpetrator must have the skills and ability to commit fraud. The result of this thought then gave rise to the fraud diamond which can be seen in Fig. 2.

The capability enables the person to recognize the open doorway as an opportunity and to take advantage of it by walking through repeatedly [11].

The top element of the diagram represents the pressure or motive to commit the According to [13] the Fraud developed based on Triangle from Cressey (1953) by adding two aspects so that it becomes a fraud pentagon. The elements of the fraud pentagon can be seen in Fig. 3.

The fraud hexagon theory is a refinement of the preceding theory, which consists of the fraud triangle, fraud diamond, fraud pentagon, and fraud hexagon [14]. The components of the Fraud hexagon are depicted in Fig. 4:

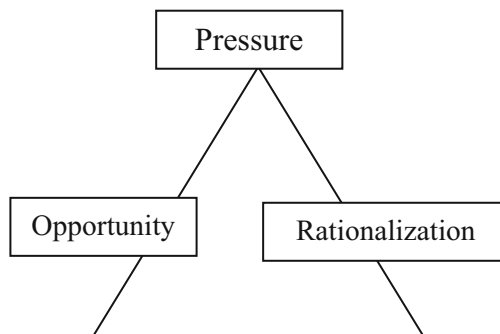


Fig. 1. Fraud triangle

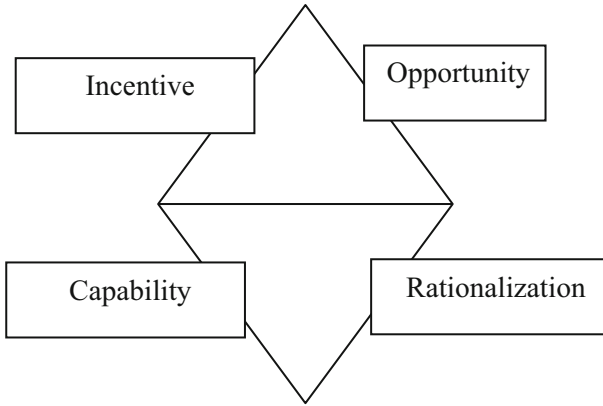


Fig. 2. Diamond fraud

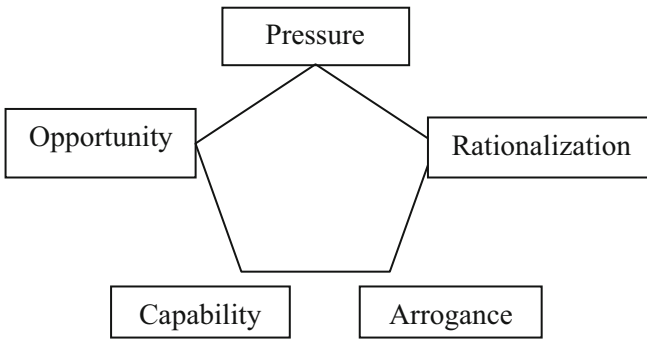


Fig. 3. Fraud pentagon

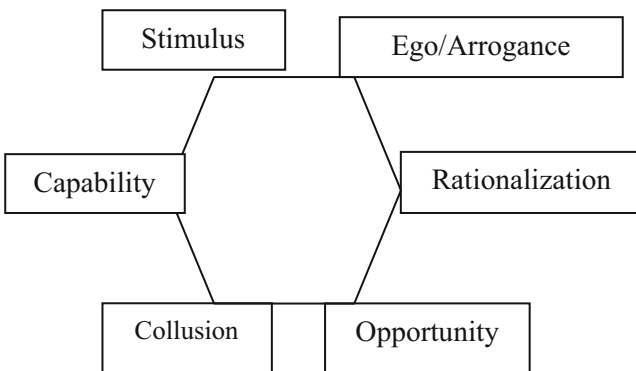


Fig. 4. Fraud hexagon

The fraud hexagon is a combination of several constructs that can be a model of false financial reporting, namely pressure/stimulus, opportunity, rationalization, capability, arrogance, and collusion [15].

Fraud must be prevented from an early age, so that it does not become more systemic in the organization. Improved internal control is important for fraud prevention. In addition to internal control, the employee recruitment process is important to pay attention to [16]. Employees who are accepted are not only seen in terms of academic ability, but aspects of self- character, honesty and integrity also need to be considered. This of course can be formed starting from the formal learning process that is rationalization, capability, arrogance, and collusion [15].

At the Asia Pacific meeting on fraud in 2004, the results of a pooling conducted by Deloitte Touche Tohmatsu showed that 82 percent of the 125 delegates stated that they experienced an increase in corporate fraud [16].

2.2 Accountant Profession and Ethics

In recent years, corporate financial accounting scandals no longer become unexpected news of the day. Cases such as Enron, WorldCom, Global Crossing and Tyco are among the most prominent ones who had suffered from the devastating impact of fraud [11]. As mentioned by [17] that fraudulent financial reporting is an intentional misstatement or omission of amounts or disclosures with the intent to deceive users. Most cases of fraudulent financial reporting involve intentional misstatements of amounts, not disclosures [15]. Therefore, ethics becomes very important in the accounting profession.

Ethics are the principles of conduct governing an individual or group [18]. Ethical principles usually exist in every particular organization and profession. The accounting profession also has its own code of ethics. Indonesian accountants are guided by the code of ethics of the accounting profession established by the Indonesian Institute of Accountants as a professional accountant organization. Accountants can choose a profession as management accountants, educator accountants, government accountants, external auditors, internal auditors, financial analysts and others. This profession can be run in private or government organizations. All of these accountants' jobs can be said to be a profession because (1) they require knowledge of accounting and/or other relevant disciplines through formal education (knowledge); (2) requires skills in processing data and presenting reports, especially by utilizing technology and information systems (skills) and must have ethical attitudes and behavior [19].

The accounting profession which is very close to the management of finances and assets in an organization becomes very vulnerable to the issue of ethical behavior. Therefore, prospective accountants in the educational process have been equipped with business and professional ethics courses. The ethical context is also discussed in other accounting courses. This is done as a process of forming student attitudes and character as well as increasing self-awareness of the importance of implementing ethical values.

3 Research Method

This study uses a qualitative approach. This research will be carried out by students for undergraduate and postgraduate Accounting study programs at one of the universities in Indonesia. The selected participants are students who have received or are currently receiving material on the ethics of the accounting profession. In addition, the participant requirements are students who have participated in learning activities before the pandemic period and during the Covid 19 pandemic. Participants from Strata 2 were 24 people and Undergraduate students were 86 people. Participants were willing to fill out the questionnaire voluntarily. The researcher asked the students who were willing to sign a statement of willingness to provide data without coercion and knowing that the data would be used for research.

The type of data used in this study is primary data. Primary data was collected by survey method with a questionnaire. Primary data was also collected through in-depth interviews and Focus Group Discussions (FGD). The FGD mechanism in each class is carried out at the end of the semester after the end of semester evaluation process is completed.

The process of data analysis in qualitative research is a continuous and continuous process. The process of data collection, interpretation and reporting of results can be carried out together [20]. Basically, data analysis is the process of determining how data is organized, organized and sorted into patterns, categories and basic units of description [21]. Data analysis is related to efforts to interpret data in the form of text and images [20]. Qualitative data analysis is used not only to explain facts, but to understand processes and facts. Therefore, the process of identifying and re-checking the data is very necessary [22].

The data analysis used in this study followed the stages of data analysis of [23]. There are four important stages carried out, namely data reduction, determining the theme, determining the relationship between themes and drawing conclusions. In the data reduction stage, the researcher selects, focuses on simplifying and summarizing and transforming existing data from field notes. The theme determination stage is a continuation of the coding process, where the researcher determines the theme from the reduced data. The stage of determining the relationship between themes is the stage. Where the researcher determines the relationship between the code and the previously defined theme. In the last stage, the researcher draws conclusions. At this stage, the researcher interprets the data that has been collected and processed previously, in order to obtain a certain conclusion. At the verification stage, the researcher re-confirmed the research results to the informants to avoid the emergence of meanings and practices that did not come from the field. This is possible for qualitative research, because research results can be negotiated and mutually agreed upon, qualitative research prefers that understanding and interpretation results obtained are negotiated and agreed upon by humans who are used as data sources [24].

One of the most important and easy ways to test credibility is through triangulation [21, 23, 25, 26]. Triangulation is a technique of checking the validity of data that utilizes something else, outside the data for checking purposes or as a comparison against the data. There are four kinds of triangulation as an examination technique that utilizes the use of sources, methods, investigators and theories [20, 22, 24]. The process of data

verification through a triangulation system in qualitative research can be carried out at every stage of the research.

In this study, the triangulation process was carried out continuously throughout the data collection and analysis process. In the analysis process, the researcher also carried out the triangulation process of data from the three data collection methods and data sources. For example, the comparison of the results of interviews with one person conducted in different places and times. Comparison of interview results with observations and documents.

The triangulation process can be stopped after the researcher feels sure that there is no more data to confirm with the informants. Triangulation can also be used to assess the similarity of understanding between researchers and informants about what is being informed [21]. Therefore, at the final stage of data analysis, before making conclusions, the researcher verified and re-confirmed to the informants as a form of triangulation to the informants. According to [27] it calls as a modified triangulation. The final communication process with informants is carried out by researchers by means of individual confirmation to informants and focus group discussions (FGD).

4 Finding and Discussion

4.1 The Aspects of Students Ethics in the Online Learning Process

Ethics is often questioned by many parties as a science or a moral obligation? If only moral obligations are the personal responsibility of everyone, will it become a separate field of science? Does ethics need to be determined in certain legal standards and rules. Because everyone has different beliefs and ethical principles. This is certainly influenced by the cultural and family background of each individual. The educational process that a person goes through can also affect the individual's character. Therefore, some universities require professional and business ethics courses to be completed by undergraduate accounting students.

Knowledge of ethics for students is very important. Moral values may be very simple. Students already know the general ethical principles that apply in society. However, students need to know and be able to analyze ethical cases in their scientific field.

Each profession has its own code of ethics. Students' knowledge of the code of ethics of their respective professions is very important in preparation for entering the world of work. Examples of some of the important points in the code of ethics of the accounting profession are as follows:

- In carrying out their responsibilities as professionals, members must exercise sensitive professional and moral judgment in all their activities.
- Members must accept the obligation to act in a manner that will serve the public interest, respect public trust, and demonstrate a commitment to professionalism.
- To maintain and extend public trust, members must perform all professional responsibilities with the highest integrity.
- A member must adhere to the principles of a professional code of conduct.
- A member must maintain objectivity and be free from conflicts of interest in the discharge of professional responsibilities.

- A member in public practice must be independent in fact and appearance when providing audit and other attestation services.
- A member must comply with professional technical and ethical standards, strive continuously to improve competence and service quality, and carry out professional.

4.2 Students' Knowledge and Understanding of the Student Code of Ethics

Student Code of Ethics, Is There? Every University has a Student Code of Conduct. There were 66 participants (60%). There were 57 participants (51.82%). The participants who admitted that they received socialization were 38 people (34.55%).

The socialization of ethics is obtained by students through the introduction of campus life both carried out by universities, faculties, study programs and lecturers' messages during lectures. The most important ethical material that students remember is how to dress, how to communicate with lecturers, not making noise and not damaging campus facilities.

Some students claim that they have not received the socialization of the Code of Ethics. One of the student statements regarding the socialization of the code of ethics is as follows:

"I know about the student code of ethics at our place because there is a Rector's regulation, which can be seen from the campus website. But actually, it will be easier to understand and can be applied if there is a special socialization about the code of ethics. In class, some lecturers also talk about this, but I think it's still general etiquette"

Students feel that the points they receive are more general ethical in society, not specific to student behavior. Dissemination of the student code of ethics in detail needs to be done to increase student knowledge. The implementation of ethics cannot be optimal, students do not yet have knowledge about it.

4.3 Implementation of Ethical Behavior According to Students

Based on the open questionnaire and interview results, students felt they had applied ethics in the campus environment. Forms of application of ethics include the following:

- Be polite
- Neat appearance
- Respect the opinions of others
- Help each other
- Respect lecturers
- Always collect assignments
- Does not damage campus facilities
- Maintaining the good name of the campus
- Maintain cleanliness
- Arrive on time

Students realize that these ethical points must be applied in order to maintain relationships with fellow students and lecturers.

Students admit to doing some behaviors that students realize are not ethical in offline learning, including:

- Indiscriminate parking
- Noise while studying
- Fall asleep
- Looking for answers on the internet during exams
- Cheating
- Copy and paste tasks
- Get Leaks during exams
- Late for class
- Skipping
- Dishonest
- Eat during class hours
- wear t-shirts in college
- chat lecturer at break time (above 21.00 h)

The behavior that students realize is unethical has changed in online learning. Behaviors that students realize are not ethical in online learning include:

- Do not turning on the video
- Study while sleeping
- Copy-paste tasks
- Doing assignments and exams with online discussions
- Lecture while playing games
- Lecture while gathering with friends at a place to eat or other activities
- Pretending to lose the signal when asked to answer or ask a question by the lecturer

This unethical behavior can occur because the lecturer when explaining the material cannot pay attention to the overall attitude of the students. This is used as an opportunity by students.

4.4 The Reason Why Behave-Unethically

Studying online increases opportunities and opportunities for students to behave less ethically. This was stated by one of the undergraduate students, namely:

“Offline lectures, we are directly dealing with lecturers, there is direct interaction between students and lecturers. If online, some of us actually take advantage of college time while doing other work such as doing other course assignments, doing office work and others. Because there is an opportunity, ma’am... not all lecturers require students to activate the video when the lecture is held”

Apart from the opportunity, the learning models and methods used by the lecturers are also considered as influencing students, as revealed by one of the undergraduate students below:

“If there are more lecturers who explain lectures, such as lectures... You get bored faster Ma’am... Sometimes you end up being tempted to go online and browse other sites”

One-way lecture method makes students bored more quickly. From the results of the answers to open questions in the questionnaire, several students admitted to studying while sleeping by not activating the video. There are also students who admit to doing lectures while playing games so they don't sleep. Lectures with one-way dominance from lecturers are less effective in online learning. The material from the lecturer is too much, the students are in a more dominant passive position. Students feel that they don't need too much preparation to study online.

Student center learning is the right solution for online lectures. Problems and project-based methods can be an option. One of the accounting students who took auditing course 2 stated as follows:

“I like lectures that give cases to be solved individually or in groups. Lectures are not sleepy, even when lectures are less. We also understand better, even though we have more preparation before going to college. We do a lot of group discussions, but it's more fun”

In accounting courses such as auditing, this method is very effective according to students (Rahayu et al., 2022). Students become more focused and active, although they admit that college preparation is becoming more time-consuming. Students get more learning experiences and student soft skills can also be formed.

4.5 The Sense of Ethics for Students

Students admit some unethical actions they take during online learning. Some of the meanings of ethics according to students are controlling students in their behavior; good ethics to reflect the quality of self and education taken; preparation for entering the world of work; ethics should be part of self and professional competence without ethics will eliminate identity.

The meaning of ethics that emerges from these students shows that students have an awareness of the importance of implementing ethics. Ethics is not only needed in the learning process at the formal education level. Students realize that being ethical also means demonstrating self-competence. Ethics are needed long term in their lives, not only for preparation to enter the world of work but also to be accepted in society. Maintaining attitudes and behavior according to ethical norms means protecting the good name of yourself and the campus.

4.6 Blessing Hidden Behind Covid-19

Covid 19 cases at the end of 2021 to early 2022 had decreased, but starting in February 2022, they increased again. A new variant of Omicron with a faster spread rate triggers an accelerated increase in cases. Although a new variant appears, the previous delta variant has not disappeared completely. There are still several cases of delta variants that make

the government continue to instruct the implementation of the Health protocol properly. In March 2022 even reappeared a new variant of the Deltacron.

Covid 19 cases until mid-March 2022 have been increasingly sloping, Indonesia is in the PKM Level 2 position, with the number of confirmed cases as many as 5,890,495 cases, active cases as many as 342,896. The number of patients who recovered 5,395,455 and died as many as 152,166. The number of people who have been vaccinated also continues to increase, namely 192,400,451 people for the first vaccine and 151,378,726 people for the second vaccine. Specifically for Jambi Province, the number of cases was 37,097 people (0.6%) (Ministry of Health, 2022).

The impact of the Covid-19 pandemic is not only in the health sector but also in the education sector. All levels of education starting from Early Childhood Education to tertiary institutions must make changes to their learning methods. Full offline or offline learning systems are not possible during the high case of the Covid-19 pandemic. PPKM status is one of the measurements of whether education units or universities must do it fully online or hybrid or can do it offline. Therefore, coordination with the task force unit is very important.

The Covid-19 pandemic has had an impact on many fields including education. The Covid-19 pandemic has forced lecturers and students to study online. One of the positive impacts is an increase in the ability to use information technology for the academic community. Another impact, problems and project-based methods are that more and more lecturers are applied to the learning process. Currently, the implementation of online and hybrid learning is no longer an obstacle. In fact, many lecturers and students have felt comfortable doing it online. Therefore, aspects of self-characterization and soft skills of students must also be considered by lecturers. Because learning methods are also a determinant of being able to achieve learning targets for student attitudes and values.

5 Conclusions and Recommendations

The results showed that students know and can explain the definition of ethics well. Students learn ethics through the website. They expect ethics socialization directly from the faculty or department. They also received little material on student ethics in introducing campus life activities. This study also found several forms of student behavior that they realized were unethical, including intentionally not turning on videos, attending lectures while working or doing other activities, copying and pasting assignments, pretending there was no signal, and others. The potential for ethical behavior deviation is increasing with the lecture method. Students realize that problem or project-based learning effectively reduces decoupling for online learning. Conclusion Overall, students interpret ethics as an important self-characteristic to determine their long-term success. The design of the right learning method is very necessary for online learning.

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