

# Gauging the Ethicality of Students in Turkish Institutions of Higher Education

Rafik I. Beekun<sup>1</sup> · Nihat Alayoğlu<sup>2</sup> · Ali Osman Öztürk<sup>3</sup> · Mehmet Babacan<sup>3</sup> · James W. Westerman<sup>4</sup>

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**Abstract** We investigated the ethical behavior of Turkish university students to (a) compare the difference in ethical behavior between business students and non-business students, (b) examine the impact of key contingency variables on how they make decisions when confronted with an ethical dilemma, and (c) investigate the process underlying the ethical behavior of Turkish students. Data were collected from business students ( $n = 158$ ) at a major private university in Western Turkey. The results indicate that a Turkish student's peers, marital status, and education level exert a significant effect on their ethical behavior. Further, business students specifically differed from non-business students in their enhanced use of egoism when confronted with an ethical dilemma. The results of this research may

have important educational policy implications for business ethics in Turkey.

**Keywords** Business ethics · Higher education · Turkey · Education level · Marital status · Decision-making process

Turkey has become a global economic powerhouse over the last decade. According to the *Christian Science Monitor* (Peter 2013), “the per capita gross national income and the gross domestic product have both tripled in the past 10 years. Foreign investment has dramatically increased, with the number of foreign companies expanding from 6700 in 2003 to nearly 34,000 in 2012. A.T. Kearney's 2012 Foreign Direct Investment Confidence Index placed Turkey as the world's 13th most attractive place to invest.” In spite of its dynamic and growing economy, Turkey still faces a major issue with respect to its business climate. According to Transparency International 2013 Corruption Perceptions Index (CPI), Turkey ranked 53<sup>rd</sup> in the world (after ranking 64th in 2002 and 58th in 2012, respectively), with little enforcement of the OECD's<sup>1</sup> Convention on Combating Bribery of Foreign Public Officials in International Business Transactions. Simultaneously, World Bank Governance Indices (WGI) for rule of law, control for corruption, and regulatory quality in Turkey have improved (by 13, 27, and 19.5 %, respectively) between 2003 and 2012. This recent decrease in both business corruption and the cost of starting a business<sup>2</sup> has translated into greater flows of Foreign Direct Investment (FDI) into the country within the last decade—mimicking a pattern similar to that

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✉ Rafik I. Beekun  
rafikb@unr.edu

Nihat Alayoğlu  
nalayoglu@medipol.edu.tr

Ali Osman Öztürk  
aoozturk@ticaret.edu.tr

Mehmet Babacan  
mbabacan@ticaret.edu.tr

<sup>1</sup> Managerial Sciences Department/28, College of Business, University of Nevada, Reno, NV 89557-0206, USA

<sup>2</sup> Faculty of Business and Management Sciences, İstanbul Medipol Üniversitesi, Kavacak Campus, Unkapanı, Atatürk Bulvarı No:27, Fatih, İstanbul, Turkey

<sup>3</sup> Faculty of Commercial Sciences, İstanbul Commerce University, Sütluçe Campus, Sütluçe Mah., Imrahor Cad., No: 90, Beyoğlu, 34445 İstanbul, Turkey

<sup>4</sup> Walker College of Business, Appalachian State University, Peacock Hall 4095, ASU Box 32089, Boone, NC 28608-2089, USA

<sup>1</sup> Organization for Economic Co-operation and Development.

<sup>2</sup> The cost of starting a business is has decreased from 36.8 % of per capita income to 12.7 % of per capita income between 2004 and 2014, according to the World Bank (2014) *Doing Business Report*.

found in other countries such as South Korea and Singapore (Elliott 1997; Wei 2001). According to the data from the Turkish Investment Agency, the total amount of FDI attracted by Turkey during the past decade exceeded USD 130bn. Although its CPI ranking and subsequent increase in FDI represent noteworthy improvement, Turkey still faces significant challenges in improving its business ethical climate to maximize its economic growth potential.

One possible approach to improving the overall ethical climate in a country's business community is through ethics instruction in business higher education (AACSB 2009). As research supports a strong link between students' cheating behavior in college and later unethical behavior at work (Crown and Spiller 1998; Lawson 2004; Nonis and Smith 2001; Sims 1993; Swift et al. 1998), a stronger foundation in business ethics may represent a particularly promising approach to enhancing future ethical behavior. As noted by Premeaux (2005, p. 417), the "acceptance of unethical behavior in college, like cheating, may make unethical behavior in business easier to accept." However, prior to attempts at strengthening ethics in Turkish college students, an understanding of their ethical perceptions is warranted. We need to develop a deeper empirical insight into the Turkish approach to ethics and ethical decision-making prior for determining possible intervention approaches. Accordingly, the purpose of this study is to establish such a baseline understanding. We examine whether business students (in comparison with other higher education students) in Turkey are more or less likely to behave ethically, the influence of their peers, marital status, and level of education on their ethicality, and we explore the specific ethical philosophy and decision-making criteria being utilized by Turkish business students.

### The Importance of National Culture on College Students' Ethics

The importance of examining ethics at the Turkish national level, as opposed to generalizing one-size-fits-all cross-cultural ethical principles, is indicated by the cross-national and cross-cultural diversity of research findings. For example, in a comparative study of 1100 business students from Egypt, Finland, China, Korea, Russia, and the US, Ahmed et al. (2003) analyzed students' general attitudes toward business ethics along with the effect of nationality and cultural habits on their attitudes. They found that students from China and Russia, countries once administered under central economic planning, exhibited "a low priority for ethics in the pursuit of firm profits." By contrast, students from the US did not see any contradiction between ethical behavior and profit seeking in business (Ahmed et al. 2003, p. 99). Further, Egyptian students referred to

religious/spiritual values more than students from other nationalities when conducting business transactions. And in a repeated sample based study conducted in 1989, 1990, and 1991 consecutively, Moore and Radloff (1996) found that ethical responses from South African students were most similar to those from Western Australian students, but diverged most significantly from those given by Israeli students. Indeed, a number of studies have indicated that national cultural differences among college students affect their ethical perceptions—as shown by these varying responses segmented by nationality. And each national and cultural situation calls for unique and distinctive solutions.

### Business Ethics Research in Turkey

In comparison to the abundance of ethics research in many other countries, few studies have been carried out to investigate Turkish college students' perceptions of and attitudes toward business ethics. However, there are some important insights that can be gleaned from these pioneering studies. For example, Coskun and ve Karamustafa (1999) analyzed Turkish business students' ethical behavior in different hypothetical positions in their business lives. Their results indicated that to the extent that these students (hypothetically) held an administrative position in an organization, they were likely to behave more ethically than they would if they were regular workers. In a comparative study of the work ethics values of Turkish and Canadian undergraduate students, Unal and Celik (2008) found that Turkish students seemed on average to have a stronger work ethic than Canadian students. These results taken together indicate that Turkish students may have a strong orientation toward hard work, and that ethics is seemingly more important to them in advanced, as opposed to entry-level, positions in organizations. These results may also reflect an egoistic self-orientation toward 'doing what it takes' in business to personally advance beyond lower level positions, regardless of the ethics. And it is an open question for research as to whether this orientation would truly shift toward greater ethics as one actually advanced to higher level positions in an organization.

### Turkish Business Students and Cheating

Perhaps even more germane to the present study, (Yazici and Yazici 2011) examined ethical behavior in Turkey with a focus on faculty versus student perceptions of in-class and out-of-class cheating behaviors. Four Turkish schools were examined: the schools of economic and administrative sciences (EAS), sciences and arts, education, and

agriculture. The findings indicated that faculty and students generally differed very little in their attitudes toward cheating in college. However, significant differences in ethical perceptions of these students toward out-of-class cheating were found, specifically between the EAS and the other three schools. The Turkish EAS students were more tolerant of out-of-class cheating behavior. Unfortunately for business educators, the Yazici and Yazici (2011) finding of enhanced cheating behavior among Turkish business students is not idiosyncratic. As indicated by McCabe and Trevino (1995) and as reported in a *US News and World Report* 2008 article entitled “Which Types of Students Cheat Most?” students from colleges of business tend to cheat the most.

So, which field of study faces the most problems with cheating? It is business, according to research by cheating expert Donald McCabe of Rutgers University. A majority of grad students in business—56 %—acknowledged that they had cheated at least once, compared with 47 % in other fields. ‘Some business students have developed a bottom-line mentality,’ explains McCabe. “Getting the job done is what matters; how you do it is less important.” McCabe’s data from a sample of 15,904 students at 54 colleges and universities were designed to measure cheating behaviors on tests and written work across fields.

However, the research indicating enhanced levels of cheating in business schools may be overblown. An alternative explanation is that a generational shift is underway in terms of more permissive attitudes toward cheating that applies to all majors. In a meta-analysis of the research in this area, Whitley (1998) noted that an average of 70.8 % of college students have cheated during college. In the US as well as in the UK, cheating at the undergraduate level has arguably reached epidemic proportions (Clark 2012; Simkin and McLeod 2010). The advance of technology, including the ease of plagiarizing via the internet and the difficulty of monitoring on-line courses, seems to have compounded cheating at the college level (Simkin and McLeod 2010). A study by Bracey (2005) indicated that 75 % of high school students admitted to cheating on a test. As these students move into universities, one could also expect a proportionally similar amount of cheating, and hence no difference across students whether they are business or non-business. Several studies on Turkish students’ perceptions and behavior over cheating arguably contradict the Yazici and Yazici (2011) findings, and suggest that there is no difference among the majors (Akdag and Gunes 2002; Çınar and Kazancı 2010). However, Akdag and Gunes (2002) found that the majority of undergraduates did not consider such actions as sharing

and taking questions and answers of exams from classmates, working on exams past the allotted exam time, etc., as cheating. Based on these mixed research results between business and non-business students in regard to cheating behavior (as a proxy for student business ethics) both within and beyond Turkish borders, we suggest the following competing hypotheses:

**H1a** When faced with a business ethical dilemma, Turkish business students will behave less ethically than Turkish non-business students.

**H1b** When faced with a business ethical dilemma, there will be no difference between Turkish business and non-business students in how ethically they behave.

### Peer pressure and Ethical Decision-Making

As noted previously, Coskun and ve Karamustafa (1999) demonstrated a propensity for Turks to individually respond to hypothetical business situations less ethically if they viewed themselves as entry-level employees. However, research by Hofstede (2001) indicates that Turkey is a collectivistic country, which implies that the social group with which one identifies should also exert a significant effect on one’s decision-making. As indicated by Westerman et al. (2007), social identity theory would suggest that an individual internalizes the norms and duties of the group or community with which he/she associates into his or her own identity (Kekes 1983a, b). These norms then have an impact on that individual’s ethical behavior (Hunt and Vitell 1992). Social identity theorists (e.g., Festinger 1954) further contend that individuals feel the inner need to gauge their opinions and abilities, and will look for relevant others to benchmark themselves. The relevant others which form their defining communities are often from their peers, race, religion, families, or organizations that they may be a member of. A person’s self-definition or identity can therefore never be too aloof from that of his/her defining community. Hence, who a person chooses to associate with can often influence significantly one’s mode of behavior, including ethical decision-making.

The choice of the referent other has been looked at by several researchers (Jones and Kavanagh 1996; Keith et al. 2003; Westerman et al. 2007). Typically, research in this area has considered the potential influence of peers and supervisors on an employee’s intention to behave ethically. In general, peers have been shown to have a greater impact than managers on an employee’s ethical behavior. Although Turkey’s collectivistic culture will likely enhance peer influences on decision making, Westerman et al. (2007) have demonstrated that the influence of peers

on ethical decision-making can even supersede that of the national culture from which an individual originates. The impact of peers on ethical decisions in Turkey has not been examined to date, and this research hopes to provide a baseline understanding of its potential effects.

**H2** Turkish students' intention to behave ethically will be significantly influenced by peer referents.

### Differences in Education Level and Ethical Decision-Making

Another key factor examined in the literature as asserting an influence on the ethical decision-making process (apart from contextual influences of peers and one's major) is an individual's level of education. A review of the literature broadened beyond Turkish borders provides some support. For instance, Hernandez and McGee (2012) found that more educated respondents tended to be the most opposed to bribery. Giacalone et al. (1988) found that less educated respondents tended to behave less ethically than more educated students, and that even in non-profit situations, more highly educated respondents were more likely to avoid unethical behavior. Bateman (1998) found that students who have 1–4 years of formal education will be less ethical than graduate students. And Kraft and Singhapakdi (1995) in comparing undergraduate to MBA students found that MBA students rated the legal/ethical criterion higher than did undergraduate students.

However, the research on this relationship is again mixed. For example, Jones' (1990) study as to whether there was any difference between undergraduate and graduate students was inconclusive. Bernardi et al. (2011) examined whether having attended a public, private, or religious affiliated grade and/or high school influenced a college student's ethical decision making process, and found no differences associated with either grade or high school education. And Motlagh et al. (2013) found that journalism education did not make any difference in journalists' ethical decision making.

Within Turkey itself, research on the subject seems to provide initial support for the relationship between education level and enhanced ethics. Yücel and Çiftçi (2012) and Erturhan and Filizöz (2011) found that as the level of education of respondents increased, the business conduct of civil servants became more ethical. However, based on the mixed results of studies investigating the relationship between ethical decision-making and level of education, we advance the following competing hypotheses:

**H3a** More educated Turkish students will behave more ethically than less educated Turkish students when faced with an ethical dilemma.

**H3b** There will be no difference between more educated Turkish students and less educated Turkish students when faced with an ethical dilemma.

### Differences in Marital Status and Ethical Decision-Making

Previous studies have also found that individual marital status affected ethical responses. For example, Hernandez and McGee (2012) examined attitudes on the ethics of bribe taking in four European countries—France, Great Britain, Italy, and Germany and found that married and widowed respondents were the ones most opposed to bribe taking as compared to divorced or single/never married respondents. Studies in Turkey have experienced mixed results: Erturhan and Filizöz (2011) found that being married had a positive effect on ethical perceptions, whereas Bozkurt and Doğan (2013) indicated that being married had no relationship with ethical attitudes.

One indirect rationale in support of a relationship between marriage and ethics is provided by Kohlberg (1981), who suggests that the third stage of moral development, i.e., the post-conventional stage, does not take place until an individual is past the age of twenty. In general, one can expect widowed or married students to be somewhat older, and therefore closer to Kohlberg's higher stages of cognitive moral development. According to the General Directorate of Population and Citizenship Affairs in Turkey (Today's Zaman 2009), couples are marrying at a later age for both men and women. The average marriage age is now 23 for women and 26 for men. Demographic data also indicate that marriages among individuals between the ages of 30 and 44 have increased by a minimum of 70 percent for both men and women from 2002 to 2009. Given these demographic trends characterizing married students and the fact that older students are likely to have reached a later stage of moral development (Kohlberg 1981), one can expect them to be more opposed to behaving unethically than unmarried students. Hence, we hypothesize the following:

**H4** Turkish married students will behave more ethically than single students when facing an ethical dilemma.

### What Criteria Underlie the Process by Which Turkish Students Gauge Ethical Dilemmas?

Beyond looking at key contingency variables such as choice of major, level of education, peer pressure, and marital status, we now turn to understanding the processes that underlie Turkish higher education students' ethical



decision-making. To that end, we focus on students' use of four ethical perspectives used in the literature to understand the criteria by which students assess an ethical dilemma: egoism, utilitarianism, relativism, and justice (Reidenbach and Robin 1988; Beekun et al. 2010; Westerman et al. 2007). Since there are no comprehensive Turkish studies focusing on the different ethical perspectives of a broad range of university students across multiple majors, this study attempts to specifically ascertain the ethical decision making criteria Turkish students in higher education utilize in solving ethical dilemmas.

### Egoism

Egoism is a consequentialist ethical perspective and suggests that whether an action is right or wrong depends on the consequences of that action. It also contends that the only moral guideline for one's behavior is whether one advances one's interests above everyone else's (Beauchamp and Bowie 1997). Self-advancement becomes the primary valid motivation for one's actions. "Egoism contends that an act is morally right if and only if it best promotes the agent's long term interest" (Shaw 1999, p. 46). As a result, an egoistic individual becomes totally self-focused, and feels that she or he owes nothing to other stakeholders. Given previous research by McCabe and Trevino (1995) and anecdotal statements by business students in his research, one could, on average, expect business students to emphasize egoism more than non-business students when confronted with an ethical dilemma.

### Utilitarianism

Although utilitarianism is also a consequentialist moral doctrine, it differs from egoism in that it states that actions are right if they promote the greatest good for the largest number of people (Shaw 1999, p. 49). Individual rights and responsibilities are overridden by collective rights and responsibilities. According to utilitarianism, the interests of the many are given more emphasis than the interests of the few. Since utilitarianism is the reverse of egoism and tends to focus on the concerns of the many instead of one's own self-interest, one could expect on average that business students would emphasize utilitarianism less than non-business students when confronted with an ethical dilemma.

### Relativism

According to Hartman et al. (2014), ethical relativists contend that "ethical values are relative to particular people, cultures, or times," and do not believe that there can be

objective ethical judgments. Should there be any ethical disagreement among people, then relativism would suggest that this conflict cannot be resolved since there is no way of proving that one side is more correct than the other. Given that business majors are often taught to "think globally and act locally" (Nicole 2011), and that students in non-business majors such as anthropology or sociology also often adopt a relativist approach, it is unlikely that there will be any difference between business and non-business students with respect to relativism.

### Justice and Ethical Decision Making

The justice perspective emphasizes fair treatment according to either ethical or legal criteria. It suggests that society enforces rules to safeguard all from the selfish desires of others. As indicated by Hartman et al. (2014), two of the core elements of social justice are liberty and equality. A libertarian approach to social justice would contend that the key element in social justice is individual liberty where people are free from governmental interference and businesses have unrestricted access to a free-market system. Government would only intervene to make sure that competition is free and fair. By contrast, an egalitarian approach to justice would suggest that equality should be pre-eminent, and that all should share equally in the distribution of economic goods and services. Egalitarians would want the government to play a more intrusive role. Finally, Rawls (2005) tries to bring together the two ideas of liberty and equality. Based on Rawls' emphasis on fair *equality of opportunity*, one may expect no difference between business and non-business students since both types of students would desire a meritorious allocation of offices and positions, and reasonable opportunity to learn the skills that would lead to how merit is gauged.

Based on the above ethical criteria, we propose that

**H5** Turkish business students will use a variety of decision-making criteria when assessing ethical dilemmas.

**H5a** Turkish business students will be more egoistic than non-business students when assessing ethical dilemmas.

**H5b** Turkish business students will be less utilitarian than non-business students when assessing ethical dilemmas.

**H5c** Turkish business students will not differ from non-business students when assessing ethical dilemmas from a relativist perspective.

**H5d** Turkish business students will not differ from non-business students when assessing ethical dilemmas from a justice perspective.

**Table 1** Sample descriptive statistics

	Male		Female	
	Business	Non-business	Business	Non-business
Age distribution				
20–24	2	5	13	7
25–29	16	17	19	7
30–34	7	6	4	6
35–39	3	4	4	5
40–49	9	0	1	2
50–59	5	0	0	0
60 and above	2	0	0	0
Marital				
Single	18	20	15	30
Married	15	8	10	10
Other	1	1	0	0
Education				
Undergraduate	21	11	15	22
Masters	21	19	12	17
Ph.D.	0	2	1	0
Departments (Science)				
Industrial Eng.	0	8	0	7
Computer Eng.	2	0	6	6
Industrial Physics	2	0	3	3
Statistics	1	0	2	2
Math	9	0	1	1
Mechatronics Eng.	1	1	0	0
Jewelry Eng.	0	1	0	0
Departments (Social Science)				
Business Administration	24	1	10	0
International Business Administration	1	0		
International Trade	1	0	3	0
International Relations	0	11	0	1
Applied Psychology	0	0	0	20
Private Law	0	0	0	0
Public Law	0	0	0	0
International Trade Law and EU	0	0	0	0
International Banking and Finance	1	0	4	0
Accounting and Auditing	12	0	0	0
Public Relations	1	0	0	0
Media and Communication	0	2	0	5
Tourism Administration	0	0	1	0
Financial Economics	0	0	0	0
Other	1	0	1	0

## Methodology

### Sample

Data were collected from 158 respondents (76 males and 69 females) at a major foundation university in the largest

city in Western Turkey. See Table 1 for key descriptive statistics related to our sample of students. As can be seen from this table, these participants included both business and non-business students from different age groups, different degree areas, and different stages of their education.

## Data Collection

The instrument used to measure ethical decision-making was Reidenbach and Robin's (1988) pre-validated, multi-criteria instrument. We chose to use this instrument because it includes the core dimensions that underlie several ethical perspectives. As a result, it enables assessment of all four above-mentioned ethical dimensions simultaneously. As indicated by Beekun et al. (2010), it utilizes several items to gauge each ethical philosophy and therefore is relatively more reliable than single item instruments (Kerlinger 1986). Reidenbach and Robin's instrument includes an initial set of scales that have shown initial evidence of high reliability and modest convergent validity with respect to US respondents. The scales correlate highly with a univariate measure of the ethical content of situations. Since its initial development, the instrument has been used across more than a dozen countries, and can therefore be said to have high construct validity across multiple countries. Additional reliability and validation efforts for the Turkish sample are reported below. Using a seven-point Likert scale (1 = ethical, 7 = unethical), respondents were asked to rate the action in three scenarios (described in Table 2) using the criteria (items) described in Table 3.

The perception of and the criteria emphasized in evaluating the ethical content of a decision or situation depend on the nature of the decision or the situation. In accordance with previous research, scenarios were used in this study to provide the contextual stimulus and to motivate the evaluation process (Alexander and Becker 1978). We adopted the three scenarios developed and validated by Reidenbach and Robin (1988, 1990) described in Table 2. Table 3 presents the ethical perspectives instrument scales initially developed by Reidenbach and Robin (1988), and used in this study.

Data were collected by means of the above-mentioned instrument administered to Turkish participants (in Turkish). The Turkish instrument was back translated to ensure equivalence with the original English instrument. Efforts were made to establish the reliability and validity of the instrument in this comparative context and are reported below. We examined the reliability of the instrument by assessing its internal consistency through the use of Cronbach's alpha. Since we used three different measures (one for each of the scenarios), we calculated three inter-item coefficient alphas. The standardized Cronbach Alpha coefficient was .83 for the first scenario, .79 for the second scenario, and .85 for the third scenario. The coefficients for the items relating to each of the three scenarios indicate that the scale items are internally consistent and refer to the same domain (Nunnally 1967, pp. 226–227).

## Models

Two models were tested in this study. Model 1 relates to competing hypotheses 1a and 1b, whereas Model 2 relates to the remaining hypotheses. In Model 1, the dependent variable's intention is to behave in the same way as the protagonist in each of the instrument's scenario, and the independent variables are whether the student was business or non-business, their peers' intention to behave, their marital status, and their level of education. Since each of the three different scenarios used in our analysis described a different situation, and since prior research (Cohen et al. 1998; Reidenbach and Robin 1988) indicates that judgments may depend on the setting in which they occur, we included scenario type as a control variable.

### **Intention to Behave = f (Peers' Intention to Behave, Business Focus, Marital Status, Education Level, and Scenario Type)**

The dependent variable in our second model was the degree to which the decision contained in each of three business scenarios was judged to be ethical based on four ethics theories, i.e., justice, utilitarianism, relativism, and egoism. The independent variables in our model were whether the student was business or non-business, her/his marital status and her/his level of education. As in Model 1, a control variable was the type of scenario in our instrument. Accordingly, we tested the following model where ethical judgment is based on either egoistic criteria (EGOISM), utilitarian criteria (UTILITARIANISM), relativistic criteria (RELATIVISM), or justice criteria (JUSTICE); where marital status is based on whether the respondent was single, married, or other; where the education level was either high school, undergraduate, masters, doctoral, or professional/specialist; and whether he/she was a business or non-business student. The type of scenario (SCENARIO) is also included as a control factor.

### **Ethical Dimension Used = f (Peers' Intention to Behave, Business Focus, Marital Status, Education Level, and Scenario Type)**

## Analysis

For Model 1, a Repeated Measures ANOVA was used because the respondents were asked the same question three times (once for each scenario). For Model 2, a Repeated Measures MANOVA analysis of the model was

conducted.<sup>3</sup> The multivariate F-test was considered more appropriate because the four dependent variables (justice, utilitarianism, relativism, and egoism) were significantly correlated. Table 4 summarizes the correlations among these variables.

Both models' overall stability was first gauged through multivariate criteria, including Wilk's Lambda. Subsequently, univariate F-tests (ANOVAS) were utilized to test all the hypotheses. Finally, mean comparisons and t-tests were employed to compare the results for business vs. non-business students by ethical orientation and by gender.

## Findings and Results

Table 4 summarizes the correlations across all three scenarios for the whole sample. In general, the correlations among the four ethical dimensions were all significant at the .001 level for the entire sample.

A Repeated Measures ANOVA analysis of the model was conducted because the respondents were asked the same set of questions three times (once for each scenario). The model's F-test results (see Table 5) indicate that the overall findings are significant and stable ( $F_{8, 401} = 52.42$ ,  $p < .0001$ ) with respect to our ability to understand what drives intention to act in a similar way to the protagonist in each scenario. The R-Square for the overall model is .516 and the multivariate results (Wilks' Lambda) for two of the independent variables (Peer and Level of Education) in the model were significant and consistent with the pattern reported in Table 5. Competing hypothesis 1a was rejected,

<sup>3</sup> More explicitly, the instrument consists of three different scenarios—a retail automobile scenario, a neighborhood store scenario and a retail salesman scenario—and each of the three scenarios is viewed as a different “treatment.” The same respondents answered scenario 1 at  $t_1$ , scenario 2 at  $t_2$ , and scenario 3 at  $t_3$  during the administration of the instrument. A repeated measures design is needed to control for the correlation among the repeated measures, and a MANOVA to control for the correlation among the dependent variable (Girden 1992). Quoting from the introduction by Michael Lewis Beck, Sage Series Editor to Girden's book, he explains when a repeated measures methodology is appropriate - “Unlike a classic design, a group of individuals may be subjected to more than one treatment. This approach has certain obvious advantages. The number of individuals needed for the design is much smaller. Further, the group serves as its own control. Take as an example a political science experimenter who wants to measure affective response to the pictures of six different presidential candidates. In a traditional approach, that experiment might require six treatment groups with 30 subjects each for a total of 180 subjects. As an alternative, a repeated measures approach might use only 30 subjects, simply administering each of the six treatments to those in that same group.” On p. 2 of her book, Ellen Girden also states, “In other situations, the intent may be to compare the relative effectiveness of different drugs, or dosages of the same drugs when few individuals are available. Rather than randomly assigning them to the various conditions, the same individuals can be measured at all levels”.

while competing hypothesis 1b was not rejected. Based on these results and Hypothesis 1b, there is no significant difference between the business and non-business students. The impact of peers, however, on the ethical decision making of Turkish students was extremely large and significant ( $F_{1, 401} = 330.44$ ,  $p < .0001$ ), thus supporting hypothesis 2. Hypothesis 3a was also supported in that whether a student is pursuing a B.A., a Masters' Degree or a Ph.D. significantly affected his/her ethical decision making ( $F_{2, 401} = 25.73$ ,  $p < .0001$ ).

Hypothesis 4 was marginally supported in that marital status affected ethical decision making ( $F_{2, 401} = 2.91$ ,  $p < .055$ ). The results for the remaining hypotheses are summarized in Table 6.

As can also be seen in Table 6, hypothesis 5 was supported significantly by the multivariate F for Wilks' Lambda ( $F_{4, 318} = 7.21$ ,  $p < .0001$ ). Thus, the students' decision making process was significantly affected by whether one was a business or a non-business student for all four ethical perspectives: justice ( $F_{1, 329} = 16.2$ ,  $p < .0001$ ), utilitarianism ( $F_{1, 329} = 5.76$ ,  $p < .05$ ), relativism ( $F_{1, 329} = 5.68$ ,  $p < .05$ ), and egoism ( $F_{1, 329} = 19.16$ ,  $p < .0001$ ). Further  $t$  tests were conducted to investigate whether business and non-business students differed significantly with respect to their ethical stance on these 4 dimensions. As shown in Table 7, Hypothesis 5a was supported since the  $t$  test results for egoism indicated a significant difference between business and non-business students. Hypothesis 5b was not supported, as business students did not differ from non-business students in their use of utilitarianism when engaging in an ethical dilemma. Both Hypotheses 5c and 5d were not rejected as business and non-business students did not differ in their use of the relativism and justice criteria when deciding an ethical dilemma. Overall, the results of the multivariate analyses and subsequent  $t$ -tests suggest that ethical decision making for students is the result of multiple variables working concurrently, and not necessarily separately.

## Conclusion

This study was carried out to fill a significant gap in the literature on Turkish university students' ethical behavior in attempting to better understand the contextual elements and decision-making criteria particularistic to Turkish ethical decision-making. The results indicate that a Turkish student's peers, marital status, and education level exert a significant effect on their ethical behavior. Further, and perhaps most importantly, business students specifically differed from non-business students in enhanced use of egoism as a decision-making criteria when confronted with an ethical dilemma.



**Table 2** Scenarios Used in ethics survey

## Scenario 1: Retail—automobile

A person bought a new car from a franchised automobile dealership in the local area. Eight months after the car was purchased, he began having problems with the transmission. He took the car back to the dealer, and some minor adjustments were made. During the next few months he continually had a similar problem with the transmission slipping. Each time the dealer made only minor adjustments on the car. Again, during the thirteenth month after the car had been bought the man returned to the dealer because the transmission still was not functioning properly. At this time, the transmission was completely overhauled

*Action* Since the warranty was for only one year (12 months from the date of purchase), the dealer charged the full price for parts and labor

## Scenario 2: Retail—neighborhood store

A retail grocery chain operates several stores throughout the local area including one in the city's ghetto area. Independent studies have shown that the prices do tend to be higher and there is less of a selection of products in this particular store than in the other locations

*Action* On the day welfare checks are received in this area of the city, the retailer increases prices on all of his merchandise

## Scenario 3: Retail—salesman

A young man, recently hired as a salesman for a local retail store, has been working very hard to favorably impress his boss with his selling ability. At times, this young man, anxious for an order, has been a little over-eager. To get the order, he exaggerates the value of the item or withholds relevant information concerning the product he is trying to sell. No fraud or deceit is intended by his actions, he is simply over-eager

*Action* His boss, the owner of the retail store, is aware of the salesman's actions but has done nothing to stop such practice

**Table 3** Ethical perspectives instrument scales (Reidenbach and Robin 1988)

Ethical perspective	Items (Seven-point Likert scale—1 to 7)*
Justice	Fair/Unfair Just/Unjust
Utilitarianism	Produces greatest utility/produces the least utility Maximizes benefits while minimizes harm/minimizes benefits while maximizes harm Leads to the greatest good for the greatest number/leads to the least good for the greatest number
Relativism	Culturally acceptable/Unacceptable Individually acceptable/Unacceptable Acceptable/Unacceptable to my family
Egoism	Self-promoting/not self-promoting Self-sacrificing/not self-sacrificing Personally satisfying/not personally satisfying

\* Generally speaking, in the above bipolar scales, 1 = fair or just or efficient (unethical), whereas 7 = unfair, unjust, or inefficient (ethical)

Based on the results reported in our paper, we expect that our study may have important educational policy implications for business ethics higher education in Turkey. This is especially true for business majors as they are anticipated to hold positions of potential significant impact for the economy. Turkish concerns in regard to further reductions in corruption and bribery, and the enhancement of regulatory quality, foreign direct investment, and overall economic performance may hinge on the ethics of these future business graduates. Should they focus primarily on their own interests (high egoism) instead of the overall interests of Turkey, the country risks experiencing ethical failures such as the types of financial chaos that other countries around the world have encountered over the last decade.

This research provides some critical insight, and perhaps specific guidance and suggestions in regard to Turkish ethics education in avoiding this potential result. Our findings of the significance of peers, and marginal significance of marital status (being married) may reflect the collectivism that is a dominant feature of Turkish culture (Hofstede, 2001). In a comprehensive study conducted by the Turkish Prime Ministry in 2010, results revealed that Turkish family culture avoids any harmful practice that would create damage to the family values which are accepted as the core of Turkish collectivist social culture. It seems that the importance of referent others, whether peers and/or one's spouse, in making ethical decisions seems to represent a potential key for the enhancement of business ethics education and curriculum in Turkey. Perhaps this

**Table 4** Correlations between ethical perspectives

	Justice	Utilitarianism	Relativism	Egoism
Justice		.5359***	.7815***	.3444***
Utilitarianism			.4547***	.4376***
Relativism				.2518***

\*\*\*  $p < .001$ , \*\*  $p < .01$ , \*  $p < .05$

orientation toward collectivism and referent others can be harnessed to enhance ethics teaching and education in a Turkish context. In this regard, a focus on framing ethics educational and pedagogical approaches using a stakeholder analysis and examination of particularistic friend-and family-level impacts of externalities might represent a powerful approach for engaging the impacts of ethical decision-making on one's personal social networks.

The arguably disturbing Turkish business student reliance on egoism in ethical decision-making, which reflects a self-centered focus on one's own gains in ethical decision-making, corresponds to McCabe's (2008) finding in regard to US business students. Perhaps one could expect this result, as business students are generally taught managerial capitalism with a focus on profit maximization, and that their individual compensation in the firm may represent a function of how they personally perform. This thought process may be culturally reinforced, as indicated by a study on Turkish organization culture which found that performance orientation dimension was the second strongest category after collectivism under the Globe Study in Turkish organizational settings, and corresponds to "doing the job well, working hard for success and responsibility" (Paşa et al. 2001). As mentioned previously, this is a notable risk factor, as egoism can lead to particularly problematic ethical outcomes. Thus, it may be particularly incumbent upon business ethics education in a Turkish

setting to demonstrate the enhanced long-term bottom-line effects of ethical decision-making, both for one's personal career progress, and for organizations, to better align positive ethics and profitability among students. However, unlike the egoism finding, both business and non-business students appear to be just as relativistic and as concerned with social justice issues.

A potential explanation of the above two findings comes from the research on national culture previously conducted by Trompenaars and Hampden-Turner (1998). It is possible that Turks may be following a *particularistic* view of justice. Particularism proposes that moral standards may be subjective and vary among groups within a dominant culture, among cultures, and dynamically over time. As indicated by Beekun et al. (2010), judgment of the ethical content of an action is not based primarily on rules, but results from the subjective experiences of individuals and groups. Thus, this particularistic aspect of Turkish collectivistic national culture may encompass all students whether business or non-business; as a result, neither group of students differed either in relativism or in justice when assessing an ethical dilemma.

The most optimistic finding of this study, perhaps, was the significance of education level on ethical decision-making. Briefly, this result supports previous research (Rest and Thoma 1985; Erturhan and Filizöz 2011) indicating that the more students are educated, the more they behave ethically. This may provide support for the importance and effectiveness of ethics courses in academia in terms of enhancing individual ethical behavior through an increased awareness of ethical standards. These findings support the other relevant literature which relates the impact of education level to an enhanced promotion of ethical standards, and the criticality of a systematic ethics education to enhancing moral recognition and reasoning

**Table 5** Repeated measures ANOVA with intention to behave as dependent variable

Source	DF	Sum of squares	Mean square	F value	Pr > F
Model	8	474.65	59.33	52.42	<.0001
Error	393	444.83	1.13		
Corrected total	401	914.48			
$R^2$	Coeff Var	Root MSE	INTACT Mean		
.516	17.07	1.063	6.23		
Source	DF	Type III SS	Mean square	F value	Pr > F
Peer	1	374.03	374.03	330.44	<.0001
Business	1	1.41	1.41	1.24	NS
Marital status	2	6.598	3.298	2.91	<.055
Degree	2	58.24	29.12	25.73	<.0001
Scenario type	2	2.49	1.245	1.10	NS

**Table 6** Repeated measures ANOVA by ethical perspective

Source	<i>DF</i>	Sum of squares	Mean square	<i>F</i> value	<i>P</i> value
Repeated measures ANOVA with relativism as dependent variable					
Overall model	8	311.3	38.91	32.53	<.0001
Error	321	384.01	1.963		
Corrected total	329	695.31			
Peer	1	215.5	215.5	180.1	<.0001
Business	1	6.79	6.79	5.68	<.05
Marital	2	12.3	6.15	5.14	<.01
Degree	2	2.64	1.32	1.10	NS
Scenario type	2	26.41	13.20	11.04	<.0001
$R^2 = .448$					
Repeated Measures ANOVA with Justice as dependent variable					
Overall model	8	266.318	33.289	24.46	<.0001
Error	321	362.68	1.13		
Corrected total	329	628.99			
Peer	1	174.99	174.99	154.88	<.0001
Business	1	18.305	18.305	16.2	<.0001
Marital	2	12.857	6.428	5.69	<.01
Degree	2	9.73	4.866	4.31	<.05
Scenario type	2	21.35	10.67	9.45	<.001
$R^2 = .42$					
Repeated measures ANOVA with egoism as dependent variable					
Overall model	8	101.69	12.71	6.89	<.0001
Error	321	591.8	1.844		
Corrected total	329	693.5			
Peer	1	41.67	41.67	22.6	<.0001
Business	1	35.33	35.33	19.16	<.0001
Marital	2	6.56	3.28	1.78	NS
Degree	2	1.20	.60	.33	NS
Scenario type	2	18.825	9.41	5.11	<.01
$R^2 = .147$					
Repeated measures ANOVA with Utilitarianism as dependent variable					
Overall model	8	181.27	22.67	13.94	<.001
Error	321	521.8	1.625		
Corrected total	329	703.09			
Peer	1	102.39	102.39	62.99	<.0001
Business	1	9.37	9.37	5.76	<.05
Marital	2	14.46	7.23	4.45	<.05
Degree	2	15.1	7.55	4.64	<.05
Scenario type	2	29.78	14.89	9.16	<.0001
$R^2 = .26$					

and providing individuals with the ability to resolve complex moral issues (May et al. 2009; Teck-Chai and Kum-Lung 2010). In a similar vein, results of a study on Turkish employees also indicated that education level has a positive influence on ethical attitudes and behaviors (Yücel and Ciftci 2012).

Considering this specific finding of the positive impact of advanced education in the context of the Turkish collectivistic significance of peers, marital status, and the risks of egoism particular to business students may suggest the core and critical importance of business ethics higher education in Turkey. Effective business ethics education

**Table 7** Summary of *T* Test results for Hypothesis 2 all 3 scenarios

	Business		Non-business				
Egoism	189	4.24	1.46	199	4.82	1.36	4.05***
Utilitarianism	200	5.29	1.52	202	5.35	1.39	.38
Relativism	209	5.96	1.52	214	6.06	1.34	.68
Justice	208	6.118	1.54	213	6.29	1.291.24	1.24

\* Significant at  $p < .0001$

that can persuasively demonstrate the impact of improved ethics on one's peers and particularistic social networks, and that can simultaneously harness the collectivistic nature of Turkish society toward enhanced non-egoistic business ethical decision-making may represent the avenue toward more expedient progress. The results of this study, taken as a whole, may present this specific pedagogical and instructional challenge for Turkish business ethics educators.

Although this study sheds some light on university students' ethical decision-making processes and perspectives, it has several caveats that pre-empt us from reaching broader conclusions. First, we gathered student data from a single university. Similar studies should be conducted among several universities, including public and private ones. A second caveat may be that students from other colleges, e.g., medical, engineering, law, etc., should be included to verify the external validity of our non-business major results. Finally, cross-cultural comparative studies could provide a valuable and critical assessment of universal ethical perspectives and their applicability to distinct local cultures.

Based on the results reported in our paper, we hope that this study will have important policy implications for higher education in Turkey especially since students' ethical behavior is very much alike, regardless of their major (business or non-business). When their ethical judgments are examined in light of egoism, utilitarianism, relativism, and justice, our findings suggest that students' majors, degree pursued, and marital status are likely to significantly affect their ethical decision-making process. Most importantly, we also found that business students tend to be significantly more egoistic than non-business students. All these findings imply that designing new educational policies becomes critical to assure conformity between one's intention to act ethically and his/her ethical perceptions. Stressing the importance of more ethicality will be useful to increase convergence between intentions and perceptions toward ethical behavior of future Turkish business people. We believe that once it is achieved, Turkish business climate will then improve its ethical foundations, creating enhanced economic performance in the country.

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