

ETHICAL BELIEFS OF AMERICAN AND TURKISH MBA STUDENTS: A CROSS-CULTURAL STUDY

YUSUF SIDANI, *American University of Beirut*

MOHAMMED Y.A. RAWWAS, *University of Northern Iowa*

MATTHEW BUNKER, *University of Northern Iowa*

SCOTT J. VITELL, *University of Mississippi*

After the Enron-era scandals, business colleges hurriedly crafted business courses, centers and endowed chairs (Porter 2008). Research indicates that academic misconduct has become a persistent and growing problem in higher education. In extension of similar studies conducted in different contexts, this study assesses the ethical beliefs and academic dishonesty of American and Turkish MBA students. The results indicate that opportunism, for both groups, is the factor that most contributes to academic dishonesty. Regression analyses reveal that some personal beliefs and values variables also contribute to academic dishonesty behaviors. MANOVA and MDA reveal that Turkish MBA students tend to be less theistic, more tolerant, more detached, more idealistic and less sensitive to academic dishonesty than their American counterparts.

INTRODUCTION

After the Enron-era scandals, business colleges hurriedly crafted business ethics courses, centers and endowed chairs (Porter 2008). Research indicates that academic misconduct has become a persistent and growing problem in higher education. Garten (2005) indicated that business schools need to do more in terms of helping students make moral choices, which is important since there is a positive correlation between academic dishonesty in college and unethical behavior in the workplace (Anitsal et al. 2008). In a decade long study involving academic dishonesty, McCabe et al. (2001) asserted the prevalence and augmentation of cheating over the past 30 years. Furthermore, the results of another study of academic dishonesty involving more than 50,000 undergraduates on more than 60 campuses in the U.S. indicated that ethical misconduct was disturbing, provocative and challenging (McCabe 2005). Seventy percent of surveyed students disclosed some form of cheating, and fifteen percent indicated that they have cheated on tests in the past year. Pillsbury (2004)

affirmed that academic misconduct has been sweeping the country undermining the environment of trust that has always been a hallmark of higher education. Stearns and Borna (1998) found that inmates were as ethical as MBA students, and at times more commendable, when confronted with moral business predicaments.

The importance of understanding academic dishonesty has produced some cross-cultural studies (e.g., Chapman and Lupton 2004; Ahmed et al. 2003; De Lambert et al. 2003; Fisher et al. 2003; Marta et al. 2003). Other studies have investigated ethical beliefs of MBA students in the US and other countries. Rawwas et al. (2004) compared academic dishonesty attitudes in behaviors in two contrasting cultures, China and the US. The results indicated that Chinese students were more tolerant of academic dishonesty behaviors compared to American students. Likewise, Rawwas et al. (2007) investigated personal beliefs and related variables on two samples, one from the US and the other from Hong Kong. The authors collected data from two groups of MBA marketing students from a public university in the U.S. and from a Hong Kong university in the fall 2003 semester. They found that Hong Kong students showed

less ethical sensitivity and less sensitivity to academic dishonesty, compared to US students. The following study is a replication of this latest study comparing the same US student sample with students from a totally different culture that is of Turkey. Because most MBA students do have work experience before and/or during their MBA study, earlier research has used MBA students as prospective managers to examine ethical theories and relationships between ethics and business practices (e.g. Cianci and Kaplan 2008; Awasthi 2008; Kaplan et al. 2007). In fact, it is asserted that business managers develop their moral reasoning during their MBA study at college (Strautmanis 2008). International managers operating in the U.S. and/or in Turkey would benefit from understanding the ethical beliefs and behavior of MBA students or prospective business managers. A proper assessment of the levels of ethicality and patterns of academic cheating has been deemed important by researchers as those students, especially graduate business students, are the future leaders of business organizations (McCabe, Butterfield, and Trevino 2006). Academic dishonesty is one sign of an overall pattern of deviance in some peoples' lives, and such deviance includes unethical behavior on the job (Blankenship and Whitely 2000; Harding et al. 2003). Correlations have been uncovered in several studies between cheating in college and cheating in the workplace (Eastman, Eastman, and Iyer 2008; Nonis and Swift 2001). Iyer and Eastman (2006) stated the importance of more study and action regarding academic dishonesty in the business schools noting that, "what students learn in the classroom impacts their expectations of what is acceptable professionally (p. 101)."

Turkey is a country of prime importance to international management. It has a population of over 62 million (Pahre and Uçaray-Mangitli 2009), and acts as a natural, cultural, and economic bridge between east and west. Despite the turbulence in economic markets over the past few years, this has not precluded several global businesses from increasing their investments in Turkey (Monthly Review 2006).

The Economist reports that, despite the obstacles faced, "most Western investors agree that the business environment in Turkey has improved a lot since the mildly Islamist Justice and Development (AK) party came to power in 2002. GDP growth has averaged 6.6 percent, inflation has been tamed, and FDI has boomed.... PricewaterhouseCoopers, a consultancy, predicts that Turkey's economy will equal Italy's in size by 2050." (Anonymous 2008 p. 86). The business environment in Turkey is burdened with various ethical problems (Hisrich et al. 2003). Some examples of these ethical infringements include production of unsafe products, deceptive advertising, bribery, insider trading, tax evasion and environmental pollution (Rawwas et al. 2005; Ekin et al. 1999). According to its annual survey, the Berlin-based organization, Transparency International, ranked Turkey as number sixty on the 2006 Corruption Index (CPI) among 163 countries (Transparency International 2006). While previous research has indicated a relationship between corporate misconduct and academic dishonesty (Sims 1993; Nonis and Swift 2001), Turkish studies have focused solely on business ethics (Halici and Kucukaslan 2005; Vitell and Paolillo 2004 ; Sims and Gegez 2004) ignoring academic dishonesty. Therefore, the purpose of this study is to investigate the ethical beliefs of Turkish MBA students and compare them with those of U.S. students concerning academic dishonesty. Understanding the ethical beliefs of Turkish MBA students may help Western firms formulate strategies to deal with their future business counterparts (and vice-versa), and may facilitate and promote a more ethical business environment in Turkey.

Although there are no comprehensive studies that address the issue in Turkey, the problem of academic dishonesty has been mentioned in several research studies. Semerci (2006), for example, noted that while many Turkish medical students emphasized the illegitimate or sinful nature of cheating, they were nevertheless involved in such behavior during examinations. Selsky (2000) recounted how Turkish students tended to become involved in

collective cheating. He explained that in some Mediterranean cultures, such as Turkey where face-saving is important, students collectively fight the system through breaking the rules as this would give them perceived power and status among their peers. Pazarci (1996) opinionated that cheating in US universities was less frequent among low performing students compared to Turkish students. He attributed this to the existence of relaxed measures against cheating in Turkish universities.

The present study seeks to investigate the impact of several personal beliefs and values on the ethical beliefs of MBA students. In addition, it compares the personal beliefs and values of American and Turkish MBA students and their perceptions vis-à-vis several academic dishonesty practices. The study concludes by presenting some recommendations that would help in developing awareness concerning academic dishonesty issues in both countries.

CONCEPTUAL FOUNDATIONS

A Cultural Typology

Hofstede (1984, 1997) identified four dimensions portraying how various cultures differ from each other. One dimension, power distance, refers to the degree to which less powerful individuals in society accept the unequal distribution of power. In Hofstede's studies, the U.S. scored 40/100 (rank 38) while Turkey scored 66/100 (rank 18) indicating that Turkish individuals tend to respect authority more than those in the U.S. A second dimension, individualism/collectivism, refers to the extent people are concerned about their own interest and the interests of their immediate families versus interests concerning broader ties among extended families and groups. On this dimension, the U.S. scored 91/100 (rank 1) while Turkey scored 37/100 (rank 28) indicating that the U.S. is a more individualistic society while Turkey tends to be a more collectivistic community. The third dimension, femininity/masculinity, refers to the degree to which gender roles overlap as well as

the degree to which both men and women share values of modesty and tenderness. The U.S. scored 62/100 (rank 15) on this dimension while Turkey scored 45/100 (rank 32) indicating that the U.S. was a more masculine society while Turkey was more feminine. Finally, the fourth dimension, uncertainty avoidance, refers to the degree to which members of a society are tolerant of ambiguous situations. The U.S. scored 46/100 (rank 43) and Turkey scored 85/100 (rank 16) indicating that Turkey was characterized by a strong uncertainty avoidance culture. Thus, overall, Turkey is characterized by being relatively higher on power distance, collectivism, femininity, and uncertainty avoidance.

Personal Beliefs and Values

One's personal beliefs present an essential factor of an individual's reasoning about ethical dilemmas (Hunt and Vitell 1986; 1993). A number of studies have also identified personal values as determinants of ethical judgments. For example, Roig and Ballew (1994) believed that the decision to cheat or not to cheat inherently rested within the individual's personal value system. In another study, Singhapakdi and Vitell (1993) reported that marketing managers' ethical judgments could be partly explained by their personal beliefs and values, such as "self-respect" and "being well-respected." In the following sections, we address several personal values that may be linked to academic dishonesty behaviors.

Tolerance/ Intolerance to Misconduct

Whitley (1998) explored the relationship between students' attitudes towards cheating and actual cheating behavior. While attitudes towards a certain behavior definitely impact involvement with that behavior, other factors also play an important role. Based on Ajzen's theory of planned behavior (1991), perceptions of social norms, perceived ability to perform, and perceptions of moral obligation, all impact a specified behavior. Studying ethical ideology and its impact on behavior has been advanced by Forsyth (1992) who asserted that people's

decisions to engage in certain behaviors of ethical nature are impacted by their personal philosophies. While it is expected that tolerance to unethical behavior will impact decisions to engage in unethical acts, the interplay of different forces impacting behavior may vary cross-culturally. That is why it would be interesting to assess whether there is a cross-cultural difference between espoused attitudes (tolerance to cheating in our case) and intended behaviors (academic dishonesty practices).

Tolerant people are more broadminded and accept alternative ways of doing things. Intolerant people, on the other hand, are less lenient and they often demonstrate a fixed perspective about how people should behave in a given context. Hofstede's (1984) uncertainty avoidance addresses the notion of tolerance toward accepting or rejecting risk. Intolerant people encourage conformity and agreement more than independence and risk taking (Singh 1990). Conversely, tolerant people do not fear ambiguity, tolerate risk (Hofstede 1984; Kale 1991; Kale and Barnes 1992), severe existing relationships (Kale and Barnes 1992) and accept errors as inevitable during one's learning process (Doney, Cannon and Mullen 1998).

Since Turkey was characterized by Hofstede (1984) as high in uncertainty avoidance, people in that culture may tend to be anxious about the future, adopting rules and standards that help alleviate uncertainty. Consequently, they would not be likely to engage in deviant behavior because doing so would jeopardize existing relationships (Doney et al. 1998). Research has found a negative association between tolerance to misconduct and ethical decision-making (Roig and Neaman 1994). Accordingly, the following hypotheses are posited:

- H_{1a}:** Intolerance to academic dishonesty will be negatively associated with academic dishonesty practices; however, tolerance of academic dishonesty will have the opposite effect.

- H_{1b}:** Turkish MBA students will be less tolerant to academic dishonesty than will be the U.S. MBA students.

Achievement/Experience

Earlier research relating achievement motivation to cheating is mixed. Smith et al. (1972) argued that achievement motivation would have a negative correlation to cheating on examinations. Later studies, however, argued that achievement motivation, putting pressures on the learner to accomplish and stand out, lead to academic dishonesty practices. Glover et. al (1997), for example, indicated that it has been shown in earlier research that individuals with a high need for achievement place goal accomplishment above all things. They found that individuals with a high need for achievement will make the more ethical choice when the moral intensity is not extreme. Murdock and Anderman (2006) presented an integrated model that attempts to explain motivational mechanisms that can predict student cheating. They asserted that students' achievement aspirations are linked to the frequency of cheating in a predictable fashion. Students are motivated to cheat either by an extrinsic factor, such as to get a higher grade on an exam, or to look competent in front of others, or because the student feels a lower level of self-efficacy on a certain exam or assignment. Whitely (1998), reviewing 107 earlier studies on cheating among college students, found a small positive relationship between achievement motivation and cheating. He argued that it could be the case that students, who are high on achievement motivation, yet low on their willingness to work hard, are those most likely to be involved in such dishonest practices. Arslan (2001) noted that a high achievement orientation level is linked to short-term opportunistic thinking. Donoho et al. (2003) indicated that the higher people are on the need for achievement, the more tolerant they become to problems of ethical dimensions. Since researchers have found differing effects of motivation on cheating using various contextual variables, this

underscores the importance of investigating cheating behavior using similar studies, but in different contexts, such as culture.

Achievement-oriented persons are more likely to appreciate goal accomplishment, achievement and success whereas experience-oriented people are more prone to be relaxed having lesser relative appreciation to the aforementioned values. Achievement orientation seems to correspond well with Hofstede's masculine cultures. In masculine cultures, competitiveness and the accumulation of riches and possessions are encouraged (Hofstede 1984), and proper management and organization of time is treated with care (Schuster and Copeland 1996). People within these cultures, such as the U.S., often pride themselves on individual accomplishments and achievement, effectiveness and efficiency (Kale 1991; Ueno and Sekaran 1992). In masculine cultures, people suppose that ethical conflicts can mostly be resolved without prior identification of standardized rules; these should be set only in case of absolute necessity (Rawwas 2001; Hofstede 1984). In more feminine cultures, such as Turkey, there is a tendency to resolve conflicts through compromise and negotiations. Values of modesty, equality, solidarity, consensus and quality of work life are encouraged (Hofstede 1997).

Earlier research has suggested that those who work hard to feel gratified rather than to obtain a mere reward, are less likely to cheat (Foltz and Miller 1994). Based on the above explanations of experience-oriented versus achievement-oriented individuals and the cultural prototypes of both the U.S. and Turkey, the following hypotheses are presented:

H_{2a}: Experience will be negatively associated with academic dishonesty practices; however, achievement will have the opposite effect.

H_{2b}: Turkish MBA students will be more experience-oriented than will U.S. MBA students, and the U.S. MBA students will be more

achievement-oriented than will Turkish MBA students.

Idealism/Relativism

Park (2005) concluded that idealism and relativism, which are two key classes of moral philosophy, play important roles in ethical decision-making and such processes must not be ignored by researchers and business organizations. Idealism focuses on the innate righteousness of deeds or behaviors of the individual. Idealists believe in universal standards that will lead to good outcomes if consistently applied. Idealists uphold that individuals should maintain commitment to high standards even in contexts where behaving against such norms may seem warranted. In contrast, those who are low in idealism would maintain that it is sometimes necessary and acceptable to divert from moral norms if the situation warrants that sort of behavior (Forsyth 1980; Henle et al. 2005). Idealists believe that the inherent righteousness or wrongness of a certain behavior should be the basis through which people choose a certain course of action. Relativism, on the other hand, refers to the rejection of the belief that universal standards should be applied irrespective of the situation. Relativists consider that the righteousness of a deed is essentially based on the subsequent positive versus negative results when compared to other available options.

Singhapakdi and Vitell (1990) uncovered a negative relationship between Machiavellianism and idealism and a positive relationship between Machiavellianism and relativism. Axinn et al. (2004) found that Malaysian MBA students scored higher than did the American MBA students on Relativism and Idealism. Ukrainian responses were generally similar to those of the American MBAs with the exception of the Relativism scale. Their responses to this scale were the highest of any group. Henle et al. (2005) found that individuals, who scored low on the idealism scale, were found to be more prone to get involved in organizational and interpersonal deviance than those higher in idealism.

Relativism, on the other hand, was not significantly linked to either type of deviance. Singhapakdi and Marta (2005) found that marketing students displayed higher idealism compared to practitioners. In addition, their results indicated that students were more relativistic than practitioners. Singhapakdi et al. (2001), comparing Australian and American subjects, found that, contrary to expectations, Australian marketers were more idealistic and more relativistic than Americans

The Turkish culture is deeply impacted by both its history and geography. The location of Turkey as a bridge between Asia and Europe has clearly impacted its identity. While some research has reported corporate ethical problems in Turkey ranging from bribery to insider trading and fraud (Hisrich et al. 2003), other research studies indicate that Turkish managers rely primarily on deontological evaluations in evaluating the ethical components of a behavior (Menguc 1998). This means that the inherent rightness of behaviors is stressed as opposed to end results.

In Western culture, Aristotle's theory of ethics notes that the goal of the moral life is the self-perfection of the individual human being. In order to attain this goal, one should use practical reason to determine what ought to be done in a concrete situation. Practical reason is the use of judgment, rather than formalized rules, by which an individual determines the morality of a real situation. This moral judgment can vary from person to person, and certain judgments can have larger roles in the lives of some persons than others (McGee 1992).

Given the earlier description of masculine cultures, it becomes clear that persons in such cultures, while aggressively pursuing success and accomplishment, would compare all possible options and select the one that promises the best result (i.e., relativism) (Hofstede 1997). In a poll of 5000 American students, most responded that the highest authority in issues of truth was "their gut instinct, whatever feels right, whatever turns

them on, whatever is relative, negotiable" (Kidder 1992, p. 10). Accordingly, it is hypothesized that:

H_{3a}: Idealism will be negatively associated with academic dishonesty practices; however, relativism will have the opposite effect.

H_{3b}: Turkish MBA students will be more idealistic than the U.S. MBA students, and Turkish MBA students will be less relativistic than the U.S. MBA students.

Positivism/Negativism

Positive people have an optimistic outlook, are hopeful about the future, and believe that things will get better. Negative individuals have a pessimistic perspective, aren't sure about the future, and aren't confident about the favorable development of things. People with a positive self-concept tend to develop an ethical posture and recognize the function of conscience in life (Shainess 1993). People with negative personal perspectives have been found to be more likely to be associated with ethical misconduct (Love and Simmons 1998).

While research on cross-cultural levels of positivism/negativism is mixed, some earlier investigations have found that Americans tend to have a positive outlook. Kitamaya, Markus, Matsumoto and Norasakkunkit (1997) argue that the American culture is characterized by the view that the self is an independent unit and this implicates finding and expressing "positively valenced internal attributes for the self" (p. 1260). This tendency towards "self-enhancement" describes to a great degree individualistic cultures. On the other hand, many non-Western cultures tend to exhibit a propensity in the "direction of self-criticism—namely, in the direction of attending, elaborating, and emphasizing negatively aspects of the self" (p. 1260). It could be argued that the notion of self-enhancement vs. self criticism is closely related to individualistic versus collective cultures (Changa, Sannab and Yangc 2003). As the US ranks extremely high

on individualism, one can hypothesize that Americans tend to have higher positive outlook compared to several other nations, including Turkey which is high on collectivism.

Earlier research has indicated that people, who have a negative outlook towards themselves and the organization, were less likely to report unethical acts (Miceli et al. 1991). In studying the ethical beliefs of American students, Rawwas et al. (2004) found that positivism was a negative determinant and negativism was a positive determinant of academic dishonesty. Curtis (2006) theorized that negativity is associated with a lesser ability to perceive the wrongdoing of a certain event. Accordingly, we hypothesize that:

H_{4a}: Positivism will be negatively associated with academic dishonesty practices; however, negativism will have the opposite effect.

H_{4b}: Turkish MBA students will be more negative than will U.S. MBA students, and the U.S. MBA students will be more positive than will Turkish MBA students.

Behaviorism/Humanism

The behaviorist perspective implies that people are not born with an intrinsic inclination to behave either ethically or unethically. People are neither good nor bad at birth, but they have the potential to lean toward either ethical or unethical behavior. They do not rely on subtle means such as intuitions, instincts or implicit senses in dealing with, or in understanding, others. The whole realm of behavior, including ethical and unethical behavior occurs by socialization from an early age, through the multitude of reinforcements that people find in their environments. The humanist perspective, on the other hand, entails that people are born with an innate tendency toward good behavior. Ethical practice is based on human experience and people have a constructive innate motivation to develop and grow. Humanism claims that people do not have to rely on the external to develop as they have the capacity to

develop autonomous ethical decision making (Kurtz 1997). It is people's surroundings, according to this view, that socializes them into unethical and destructive behavior (Mele 2003). The humanist perspective argues that humans have a level of self-consciousness that prompts them to liberate themselves and grow (Aktouf 1992). People, by nature, are inclined to live with each other and through such communal interaction they continue to uncover their true selves and become more conscious about their beings. Traditional humanism espouses that people have ontological freedom, which means that they have the capacity to perfect themselves (Sanbonmatsu 2007).

Social science research asserts that individualistic and masculine societies tend to believe in behaviorism (Hofstede 1984; Rawwas et al. 2007). The large degree of freedom endorsed by individualist societies does little to restrict variance in human behavior (Doney et al. 1998; Kale and McIntyre 1991). Accordingly, costs for insensitive conduct toward others do not appear to be substantial (Hofstede 1984). Thus, the individualism/collectivism dimension impacts the likelihood of people acting either ethically or unethically (Doney et al. 1998). Collectivists, such as the Turkish, hold group values and beliefs and seek affiliated interests which reduce the probability of people involving themselves in deviant behavior (Hofstede 1984; Singh 1990). Violating group norms in collective societies is costly and violators face the possibility of being excluded by the group (Earley 1989; Ueno and Sekaran 1992). Accordingly we hypothesize:

H_{5a}: Humanism will be negatively associated with academic dishonesty practices; however, behaviorism will have the opposite effect.

H_{5b}: Turkish MBA students will be more humanistic-oriented than will the U.S. MBA students, and U.S. MBA students will be more behaviorist-oriented than will Turkish MBA students.

Detachment/Involvement

Detached people tend to stay away from others and avoid emotional risk. Involved, or attached people, on the other hand appreciate the value of connecting and affiliating with others. Kayes (2006) argued that detachment could be perceived as a response to corruption in business activity, "detachment acts as a means to isolate the organization from the corruption of the external social order" (p. 54). Detached individuals, not satisfied with the current social order, will set their own ideals and norms. So, while Kaynes stressed that dissatisfaction with prevailing corrupt norms leads to detachment, the ensuing result is an alienation that resists existing rules and regulations. Gilligan (1987) asserted that detachment, while considered under one worldview as the hallmark of mature moral thinking, poses a moral problem by itself. This is the case because detachment leads to apathy and a moral loss of direction. Some earlier studies have shown that detached individuals tend to tolerate acts of questionable ethical content. Vitell and Muncy (1992), for example, found that individuals who believe themselves alienated from business seem to be more prone to tolerate questionable acts. Likewise, Rawwas et al. (2004) uncovered a positive relationship between detachment and receiving and abetting academic dishonesty.

In collective societies, such as in Turkey, people have a strong sense of group identification and importance is accorded to family and other societal groups. Thus they are expected to have higher relative group attachment. In Turkish work environments, the manager is perceived to be the ultimate decision-maker who has the respect of others but also has a duty regarding the well-being of employees (Cavusgil et al. 2003). In individualistic societies, on the other hand, people appreciate the value of standing alone and often define themselves separate from the group; they emphasize personal identity and individual position (Steidlmeier 1999). The theory of motivation asserts that each individual should seek to maximize his or her own pleasure (Grassian 1981). Other pleasures are

important only if they are seen as means to the satisfaction of one's own enjoyment (Grassian 1981). Roig and Neaman (1994) found indications that the attitudes underlying cheating also seem to be associated with individualism.

Accordingly, the following hypotheses were formulated:

H_{6a}: Involvement will be negatively associated with academic dishonesty practices; however, detachment will have the opposite effect.

H_{6b}: Turkish MBA students will be more involved than will the U.S. MBA students, and the U.S. MBA students will be more detached than will Turkey MBA students.

Theism/Nontheism

Theistic-oriented individuals accept the existence of God or a supreme being, while non-theistic individuals share a secular outlook on behavior. According to Meyer (1997), modern moral theory has been shaped by two forces. The first relates to the notion that there can be no theoretical knowledge of God, or the Supreme Being. The second relates to the notion that morality does not need religion. It goes without saying that this is a contested issue among moral philosophers and this paper does intend to argue for the afore-mentioned position or a different one thereof. It is interesting to note, however, that many recent studies have addressed the role of religion and theology in business and business ethics. Fort (1997) argued that it does not make sense to exclude religion from political and economic life. Accordingly, he suggested that theology could positively contribute to different aspect of public life, including the business realm. Epstein (2002) and Calkins (2000) invite management education circles to recognize the potential role that religion could play in advancing business and business ethics.

Irrespective of the position one has towards origin of moral attitudes and behaviors, many

previous studies have drawn a link between theism and ethical attitudes and behaviors. Giorgi and Marsh (1990) found out that the level of religious commitment of people had a positive effect on their ethics. Singhapakdi et al. (2000) reported that religiosity partly explained the insights and intentions of marketers toward an ethical dilemma. Likewise, Kennedy and Lawton (1998) uncovered a negative relationship between religiosity and willingness to behave unethically. In addition, research has found that students at a religious affiliated university were far less willing to engage in unethical behavior than were students at an unaffiliated university (Roberts and Rabinowitz 1992). Similarly, Cornwell et al. (2005) found that religion had some influence on the ethical decisions of consumers. Brammer et al. (2007) found that religious people tend to hold more extensive notions about the social responsibilities of firms compared to non-religious individuals. Cornwell et al. (2005) asserted that they found religion to impact – modestly- ethical attitudes.

Yildirim (1999), in a sample of Turkish students, found out that 25 percent categorized themselves as religious, 60 percent as partly-religious, and 15 percent atheist. On the other hand, according to the Universal Almanac (1996), 93 percent of the U.S. population defined themselves as religious and 7 percent of the population did not affiliate themselves with any religion. Turkey is considered to be the only country in the Middle East with religion having a limited role in public life (Arslan, 2001). In a survey involving seven Muslim countries, Turkey scored sixth in religiosity scores, after Pakistan, Egypt, Malaysia, Indonesia, Iran, and before Kazakhstan (Hasan, 2006). In another study, Elci (2007) found that there is a positive and significant relationship between hard working and religiosity. The Gross Domestic Product (GDP), which assesses a nation's economic standing, is a good measure to assess hard working of various countries. The United States has a much higher GDP per capita than does in Turkey (Bureau of Economic Analysis 2009) and consequently has

a stronger relationship between hard working and religiosity. Based on this, it can be hypothesized that U.S. MBA students will be more theistic than Turkish MBA students. Accordingly, the following hypotheses were formulated:

H_{7a}: Theism will be negatively associated with academic dishonesty practices; however, non-theism will be positively associated with academic dishonesty.

H_{7b}: The U.S. MBA students will be more theistic than will Turkish MBA students.

Opportunism

Williamson (1975, p.6) defines opportunism as "self-interest seeking with guile." For example, an official who conceals information or provides favoritism for the sake of self-enhancement is taking advantage of opportunism. Temptation can even sway those with strong personal ethics. Malinowski and Smith (1985) reported lower incidents of cheating among those who possessed higher moral reasoning; however, this group was inclined to behave unethically when the temptation was sufficiently great. Newstead et al. (1996) found indications that individuals who cheat neutralize their behavior by blaming it on the situation rather than on themselves. Sakalaki et al. (2007) found a significant positive correlation between Machiavellianism and opportunism. Al-Khatib et al. (2005) also found that corrupt consumers were high at Machiavellianism, took advantage of opportunities, and were more prone to get involved in unethical behaviors.

Hofstede's (1984) power distance dimension addresses ideological orientations and behavioral adaptations to authority. Opportunism may be less likely in low power distance cultures (such as the U.S.), which tend toward a natural sharing of power and more participative decision-making. In such cultures, people are more willing to consult with others and moderate the use of power (Kale and

McIntyre 1991). However, the use of power and coercion are frequent occurrences in high power cultures (such as Turkey) (Kale and McIntyre 1991). John (1984) showed empirically that perceptions of increased centralization, controls and coercion led to more opportunism. Indeed, oppressed individuals are more likely to seek opportunistic behavior to alleviate oppression. Based on the above rationale, two hypotheses are developed:

H_{8a}: Opportunism will be positively associated with academic dishonesty practices.

H_{8b}: Turkish MBA students will be more opportunistic than will the U.S. MBA students.

Individual Characteristics:

Age

Hunt and Vitell (1986; 1993) suggested in their general theory of marketing ethics that demographic characteristics of a person have an effect on his or her ethical decision. Kohlberg (1976); Rawwas and Singhapakdi (1998); and Rawwas et al. (2006) found that older individuals tended to be more ethical than did younger ones. In addition, Haines et al. (1986) found that older students tended to be more ethical than those who went straight into college from high school. They contended that age-related development of moral reasoning tended to reduce the incidence of cheating. Serwinek (1992) concluded that age was the most significant ethics predictor. He found that older workers had more rigid interpretations of ethical standards. Accordingly, we propose:

H₉: Older students will be negatively associated with unethical behaviors, while younger students will be positively associated with unethical behaviors.

Gender

Most research agreed that women were more ethical than men. For example, Rawwas (1996) and Rawwas et al. (2006) reported that females

tended to be more ethical than did males when evaluating questionable practices. Similarly, Serwinek (1992) reported that females were strong opponents of unethical business practices. In addition, Borkowski and Ugras (1998) reported that female students exhibited stronger ethical attitudes than did males. Accordingly, we propose:

H₁₀: Female students will be negatively associated with unethical behaviors, while male students will be positively associated with unethical behaviors.

METHODOLOGY

Sample

Masters of Business Administration (MBA) students, who were taking marketing classes, were selected as respondents for this study. This choice was motivated by several issues. As noted earlier, cheating in college is a highly appropriate form of unethical behavior to study because students' involvement in cheating is so prevalent. Second, previous research used academic dishonesty as a type of business organizational wrongdoing (e.g., Burton and Near 1995). Finally, future business leaders will come from the ranks of today's MBA students.

Two self-administered questionnaires were distributed to the two groups of MBA students in 2003. The first group consisted of 288 students in nine MBA marketing classes of a public university in the U.S (Rawwas et al., 2007). The second group consisted of 200 students in seven MBA marketing classes in a Turkish university. This was a state university located in western Turkey between Istanbul and Ankara. MBA students in the U.S. and Turkey completed the questionnaires during the first portion of the class period. Students in Turkey completed Turkish versions of the questionnaires. The questionnaire was translated into Turkish by using back-translation and de-centering methods (Brislin 1986). Two bilingual Turkish professors and five graduate students at a university in Turkey

and the American coauthor moved back and forth between languages to make sure that language was not the "center" of attention. A common problem in ethics research is the propensity of respondents to use self biasing strategies, such as social desirability responses, when filling out the survey (Miyazaki and Taylor, 2008). Although it is nearly impossible to erase social desirability responses, it is possible to reduce it by keeping the surveys anonymous (Randall and Fernandes 1991) and ensuring that the questions are third party and not asking if the participants have participated in the behaviors of interest (Bernardi and Guptill 2008). Consequently, all responses were anonymous and respondents were assured about the confidentiality of their responses and the questions were of a third party nature. The means of the beliefs and values of both samples and a previous U.S. national sample of Foltz and Miller (1994) are shown in Table 1. The U.S. sample seemed to benchmark reasonably well against the U.S. national sample of Foltz and Miller (1994).

Student Attitudes toward Various Forms of Cheating

Student attitudes toward cheating were measured using twenty situations involving various forms of cheating. These items were adopted from Rawwas and Isakson (2000) and factor analysis was performed with factor labels being adopted from Rawwas et al. (2004). Respondents were asked to indicate their approval of each activity on a standard Likert scale with 1, indicating "strongly believe that it is wrong," to 5, indicating "strongly believe that it is not wrong." Factor analysis with varimax rotation identified four significant factors representing four academic dishonesty activities (see Appendix). The reliabilities of the dimensions were adequate ($\alpha =$ or $> .65$) for all groups (see factor loadings and coefficient alphas in the Appendix). All factors were treated as dependent variables.

The first factor was "receiving and abetting academic dishonesty." The most significant characteristics of this factor were: (1) almost

universally perceived as unethical and (2) initiated by the student (e.g., using unauthorized "crib notes" during an exam). The second factor, labeled as "obtaining an unfair advantage," occurred when students were engaged in questionable situations (e.g., receiving extra credit because the instructor likes you). The third factor was labeled "fabricating information" and it involved situations where the student would make up information or excuses to reach a desired end such as "using a faked illness as an excuse for missing an exam." The fourth factor was termed "ignoring prevalent norms" where the student would pay no heed to the customary behaviors and be involved in situations such as having exclusive access to previous exams.

Opportunism

This construct included items that described situations in which students were engaged in a questionable situation when it provided rewards (e.g., taking advantage of answers you inadvertently saw on another student's exam). This scale was adopted from Rawwas and Isakson (2000). Respondents were asked to indicate their approval of each activity on a standard Likert scale with 1, indicating "strongly believe that it is wrong" to 5, indicating "strongly believe that it is not wrong." The reliability of this scale was .70 for each of the groups.

Personal Beliefs and Values

Eight dimensions were used to measure the beliefs and values of students about life and people. Six of these measures were adopted from the Beliefs and Values Questionnaire (BVQ) used by Foltz and Miller (1994). The other two were the ethical ideologies (idealism and relativism) of the Ethics Position Questionnaire (EPQ) used by Forsyth (1980). The reliabilities of the latter two scales were .83 for Idealism and .70 for Relativism for the American group, and .79 for Idealism and .75 for Relativism for the Turkish group. Respondents were asked to indicate their agreement or disagreement with each item for

TABLE 1:
Descriptive Statistics: Beliefs and Values of American and Turkish MBA Students

Beliefs and Values					
Variable	U.S.A. National mean ¹	U.S.A Sample Mean	U.S.A. Sample Dev.	Turkish Sample Mean	Turkish Sample Dev.
THEISTIC / NONTHEISTIC	10	13.13	3.5	12.52	3.42
ACHIEVEMENT / EXPERIENCE	11	10.28	1.72	9.82	2.52
DETACHMENT / INVOLVEMENT	6	7.38	2.14	9.38	2.34
TOLERANCE / INTOLERANCE	10	9.51	1.91	11.01	2.04
BEHAVIORISM / HUMANISM	7	8.16	2.19	8.72	2.41
POSITIVE / NEGATIVE	10	11.45	2.36	11.18	2.88

¹Source: George Jana Foltz and Naomi Miller, Northern Kentucky University, in O. C. Ferrell and John Fraedrich, *Business Ethics: Ethical Decision Making and Cases*, Second Edition, (1994), Boston: Houghton Mifflin Company, PP. 326-328.

1) Theistic/Nontheistic: Higher scores indicate a conventional religious outlook and low scores reflect a secular outlook.

2) Achievement/Experience orientation: High scores characterize achievement oriented individuals while low scores describe experience oriented individuals.

3) Detachment/Involvement: High scores illustrate detached people while low scores characterize involved people.

4) Tolerance/Intolerance: High scorers are tolerant while low scorers are intolerant.

5) Behaviorism/Humanism: The high scorer tends to be behavioristic while the low scorer tends to be humanistic.

all above dimensions using a five-point Likert scale. All of the eight dimensions were treated as independent variables.

Statistical Analysis

The relationship between the attitudes of students toward the four forms of cheating was examined using standard multiple regression analyses. The relationship between the four attitudes (ethical attitudes) and the independent variables (opportunism, personal beliefs and values, and individual characteristics) was assumed to be linear as follows:

$$F_i = a_i + b_i X_{ij} + e_{ij} \quad (1)$$

Where F_i represented a vector of the four attitudes toward cheating, X_{ij} represented a vector of the nine independent variables for each of the four attitudes, and e_{ij} represents the error term that was assumed to have a multivariate normal distribution. The parameters a_i and b_i were estimated from the

data using the stepwise ordinary least squares techniques. To determine whether ethical beliefs of Turkish and American MBA students differed with respect to the variables of interest, multivariate analysis of variance (MANOVA) and multiple discriminant analysis (MDA) were used.

RESULTS

The results of the regression analyses are reported in Tables 2 for the American sample and in 3 for Turkish sample. The F-statistic of each regression and the coefficient of each independent variable were statistically significant. Independent variables that did not appear in the regressions for both groups as reported in Tables 2 and 3, were eliminated by the stepwise regression technique due to their poor contribution to the explanatory power of the regressions.

Table 4 summarizes the MANOVA and MDA results for the American and Turkish groups.

TABLE 2:
Multiple Regression: The Impact of Beliefs and Values, Individual Characteristics,
and Opportunism on American Business Students' Propensity to Be Involved in Cheating.

Dependent Variable: RECEIVING AND ABETTING ACADEMIC DISHONESTY

F Value 32.950

Significant F .000

R Square .350

Variable	Coefficient	Standardized Beta	T-test	Significance of T-test
Tolerance	.042	.231	3.925	.000
Positivism	-.023	-.117	-2.274	.023
Age	-.096	-.109	-2.088	.037
Opportunism	.279	.516	9.921	.000
(Constant)	.870		3.971	.000

Dependent Variable: OBTAINING AN UNFAIR ADVANTAGE

F Value 31.250

Significant F .000

R Square .277

Variable	Coefficient	Standardized Beta	T-test	Significance of T-test
Theism	-.023	-.125	-2.180	.030
Idealism	-.300	-.300	-5.300	.000
Opportunism	.300	.382	6.870	.000
(Constant)	2.275		8.890	.000

Dependent Variable: FABRICATING INFORMATION

F Value 40.296

Significant F .000

R Square .250

Variable	Coefficient	Standardized Beta	T-test	Significance of T-test
Tolerance	.045	.124	2.181	.030
Opportunism	.425	.471	8.460	.000
(Constant)	.923		3.881	.000

Dependent Variable: IGNORING PREVALENT NORMS

F Value 5.620

Significant F .000

R Square .100

TABLE 3:
Multiple Regression: The Impact of Beliefs and Values, Individual Characteristics,
and Opportunism on Turkish Business Students' Propensity to Be Involved in Cheating.

Dependent Variable: RECEIVING AND ABETTING ACADEMIC DISHONESTY

F Value 34.940

Significant F .000

R Square .350

Variable	Coefficient	Standardized Beta	T-test	Significance of T-test
Opportunism	.365	.530	9.200	.000
Detachment	.050	.140	2.400	.015
Idealism	-.310	-.240	-4.100	.000
(Constant)	1.620		4.400	.000

Dependent Variable: OBTAINING AN UNFAIR ADVANTAGE

F Value 19.200

Significant F .000

R Square .230

Variable	Coefficient	Standardized Beta	T-test	Significance of T-test
Opportunism	.270	.360	5.630	.000
Idealism	-.330	-.240	-3.710	.000
Age	-.196	-.187	-2.960	.003
(Constant)	2.910		6.940	.000

Dependent Variable: FABRICATING INFORMATION

F Value 8.189

Significant F .005

R Square .040

Variable	Coefficient	Standardized Beta	T-test	Significance of T-test
Tolerance	.086	.200	2.862	.005
(Constant)	2.146		6.340	.000

Dependent Variable: IGNORING PREVALENT NORMS

F Value 19.600

Significant F .000

R Square 0.230

The multivariate result was significant with high statistical power ($1-b = 0.99$), allowing for the subsequent univariate interpretation of the results. Ten criterion variables (six values and beliefs and three ethical behaviors variables and opportunism) out of the thirteen variables differed significantly between the groups. Specific findings related to the hypotheses are discussed below.

Hypothesis 1: Tolerance/Intolerance

Hypothesis H_{1a} is supported. Analyses reveal that tolerance to academic dishonesty, in both the American and Turkish groups, was positively related to academic dishonesty practices (three academic dishonesty behaviors for the American sample and one behavior for the Turkish sample). However, MANOVA and MDA did not show support for hypothesis H_{1b} .

TABLE 4:
Comparison of Beliefs and Values of American and Turkish MBA Students¹
MANOVA and Multiple Discriminant Analysis).

			MEANS	
	CANONICAL LOADINGS	F-TEST P-VALUE	AMERICAN GROUP(1)	TURKISH GROUP (2)
1) THEISTIC/NONTHEISTIC	-.0938	.047	13.14	12.50
2) EXPERIENCE/ACHIEVEMENT/	-.1273	.007	10.27	9.75
3) INVOLVEMENT/DETACHMENT	.4439	.000	7.40	9.35
4) TOLERANCE/INTOLERANCE	.3896	.000	9.51	11.03
5) BEHAVIORISM/HUMANISM	.1081	.022	8.16	8.64
6) NEGATIVISM/POSITIVISM	-.0617	.191	11.46	11.15
7) RELATIVISM ²	.0804	.088	3.39	3.48
8) IDEALISM ²	.3112	.000	3.79	4.16
9) RECEIVING AND ABETTING ACADEMIC DISHONESTY	.3617	.000	1.50	1.90
10) OBTAINING AN UNFAIR ADVANTAGE	-.0223	.636	2.02	1.99
11) FABRICATING INFORMATION	.4069	.000	2.45	3.10
12) IGNORING PREVALENT NORMS	-.3129	.000	3.45	3.07
13) OPPORTUNISM	.3588	.000	2.56	3.21
MULTIVARIATE MANOVA		.0001		

¹ Questionable Student practices are measured on a five-point scale with "1" indicating "Strongly Believe That It Is Wrong" and "5" indicating "Strongly Believe That It Is *Not* Wrong."

² Relativism and Idealism are measured on a five point-scale with "1" indicating "Completely Disagree" and "5" indicating "Completely Agree."

Turkish business students were found to be more tolerant of academic dishonesty practices than were those in the U.S. This is in contrast with the earlier assertion that cultures high in uncertainty avoidance would be less tolerant to unethical practices. Culture alone may not be sufficient to explain ethical practices in certain countries, other factors such as government practices and public policy may have some influence. For example, while piracy of films, music and books is widespread in Turkey, Turkish courts have failed to penalize pirates for fear of alienating a large number of its people. U.S. industry estimated losses to piracy in Turkey in 2004 at \$50 million for motion pictures, \$15 million for records/music and \$23 million for books (The Office of the United States Trade Representative 2005).

Hypothesis 2: Achievement/Experience

Hypothesis H_{2a} was not supported by the regression analyses. Empirical evidence indicated no significant relationship between achievement/experience and academic dishonesty. However, hypothesis H_{2b} was supported by the MANOVA and MDA results. These results revealed that Turkish business students tended to be less achievement-oriented and more experience-oriented than did those in the U.S. Apparently, the American culture may encourage more individual decision-making, competitiveness, assertiveness, efficiency, the accrual of wealth and belongings, and places a higher price on success than does the Turkish culture.

Hypothesis 3: Idealism/Relativism

Multiple regression analyses partially supported hypothesis H_{3a} . It revealed that idealism, in both the American and Turkish groups, was negatively related to two of the academic dishonesty practices (see Tables 2 and 3). However, relativism was associated with only a single academic dishonesty practice in the Turkish sample. A comparison of the Turkish and U.S. samples also provided partial support to hypothesis H_{3b} . The results indicated that Turkish business students were more idealistic

than were those in the U.S. However, no difference was found between the groups with respect to relativism (hypothesis H_{3b}). This supports the earlier contention that Turkish students may seem to primarily rely on deontological evaluations in determining the ethicality of a situation.

Hypothesis 4: Positivism/Negativism

Multiple regression analyses partially supported H_{4a} . The regression results revealed that the American group perceived a negative association between positivism and one of the academic dishonesty practices (see Table 2). However, no such association was found for the Turkish group. The comparison of the two countries, contrary to H_{4b} , revealed no significant differences between American and Turkish business students

Hypothesis 5: Behaviorism/Humanism

The regression analyses did not support hypothesis H_{5a} . The results did not reveal any relationships between humanism/behaviorism and academic dishonesty. In addition, contrary to hypothesis H_{5b} , the MANOVA and MDA results revealed that Turkish business students tended to be less humanist-oriented than did their U.S. counterparts.

Hypothesis 6: Detachment/Involvement

According to the regression results, hypothesis H_{6a} was partially supported. The results indicated that involvement/detachment predicted one academic dishonesty behavior in both groups. Detachment was negatively related to academic dishonesty in the American group but positively related in the Turkish sample. The MANOVA and MDA results revealed that, contrary to the hypothesis H_{6b} , Turkish business students tended to be less involved (i.e., more detached) than did the U.S. students.

Hypothesis 7: Theism/Nontheism

Multiple regression analyses partially supported hypothesis H_{7a} revealing that the theism of the American group was negatively related to one academic dishonesty behavior (see Table 2). In support of hypothesis H_{7b} , MANOVA and MDA results showed that the American business students were more theistic than were those in Turkey. This finding supported the fact that 85 percent of Americans classified themselves as religious (Brandweek 2001).

Hypothesis 8: Opportunism

As hypothesized in H_{8a} , opportunism was found to be linked to all four factors of academic dishonesty in the American group, and to three factors in the Turkish group. Additionally, the coefficient of opportunism was more robust than any of the other studied variables. A comparison of the Turkish and American students supported H_{8b} . The mean of the opportunism score for Turkish business students was significantly higher than was that of the U.S. students. This was in line with the expectation that high power distance cultures tend to create environments that are more opportunistic than their individualistic counterparts.

Hypothesis 9: Age

According to the multiple regression analyses, hypothesis H_9 was supported in both groups, each in only one of the four dimensions of academic dishonesty. The U.S. group found that age explained "receiving and abetting academic dishonesty" dimension (see Table 2), and the Turkish group found age explained "obtaining an unfair advantage" dimension (see Table 3). Individuals who were older tended to be more ethical than were those who were younger. This result is consistent with Kohlberg's cognitive moral development theory which states that people's beliefs and judgments may evolve as they move through stages of moral development due to their various personal experiences (Rawwas and Singhapakdi 1998).

Hypothesis 10: Gender

According to the multiple regression analyses, hypothesis H_{10} was supported. The Turkish group found that gender explained one academic dishonesty practice "ignoring prevalent norms" (see Table 3). Individuals who were females tended to be more ethical than were those who were males. Perhaps the techniques parents use to rear and nurture their children may influence their children's ethical behavior. While girls are usually taught to be modest, caring and cooperative, and to be concerned with their quality of life, boys are taught to be aggressive, competitive and tough, and to be focused on material success (Rawwas et al. 2006).

Summary of Hypotheses

Apparently, opportunism and tolerance to academic dishonesty had the greatest impact upon the attitudes of the U.S. students toward all four forms of academic dishonesty. Students who scored high on tolerance to academic dishonesty and opportunism were most likely to be engaged in academic dishonesty. On the other hand, theistic and idealistic students tended to find some forms of academic dishonesty less acceptable.

The results of the analyses reveal that the characteristics of the American business students who are most likely to find any form of academic dishonesty acceptable include younger students with high scores on tolerance to academic dishonesty and opportunism, and low scores on idealism and theism. Conversely, the characteristics of the American students most likely to find any form of academic dishonesty unacceptable include older students with low scores on tolerance to academic dishonesty and opportunism, and high scores on idealism and theism.

For Turkish students, opportunism and idealism have considerable influence upon their attitudes toward the four forms of academic dishonesty. In addition, among Turkish business students, positivism tends to be negatively associated

with academic dishonesty. The characteristics of Turkish business students most likely to find any form of academic dishonesty acceptable include younger and male students with high scores on opportunism, and low scores on idealism. Conversely, the characteristics of Turkish business students most likely to find any form of academic dishonesty unacceptable include older and female students with high scores on idealism, and low scores on opportunism.

The relationship between unethical behaviors and opportunism was supported by the regression analyses for both groups. When business students were presented with the opportunity to cheat, they tended to take advantage of it. This result suggests that the reduction of opportunities to behave unethically would tend to reduce students' cheating. Moreover, the coefficients of opportunism for both groups are, in almost all cases, higher than the coefficients for any other variable. This makes opportunism the strongest determinant of students' attitudes toward academic dishonesty.

CONCLUSIONS AND IMPLICATIONS

The present study observed the impact of personal beliefs and values of U.S. and Turkish business students on academic dishonesty behaviors. It focused on replicating previous empirical studies regarding the relationship between personal beliefs, values and opportunism of Turkish and American business MBA students with respect to various forms of academic dishonesty.

The first aim was to identify the factors impacting academic dishonesty in both contexts. Common to both groups were opportunism, idealism, tolerance to academic dishonesty, and age. The results indicate that opportunism, for both groups, was the factor that most contributed to academic dishonesty. This means that for both groups, opportunism, a contextual factor, was best able to explain behaviors of academic dishonesty. This reinforces the findings of earlier studies in the

notion that opportunism seems to explain cheating more than any other variable. The implication here is that an effective approach toward limiting such unethical behaviors rests with a contextual solution such as limiting opportunities for cheating and other academic dishonesty behaviors. The debate in the literature about the impact of ethics training on ethical behavior is not without merits, but a fast-forward approach towards restricting dishonest actions lies with making students aware of the reduced opportunities through proper supervision and control of student exams and assignments. While modern technology (the internet for example) has increased the *opportunity* for academic misconduct, software uncovering internet student plagiarism adopted by academic institutions and publicized to students, makes them aware of the limited opportunities to plagiarize. Actions such as this should have a positive impact towards higher ethical compliance in student assignments and exams.

The second strong factor that seems to contribute to academic dishonesty behaviors is related to a tolerance for academic dishonesty. This is again similar to the findings of past studies reviewed earlier. Environments that send mixed messages to students indicating that academic misconduct is wrong, but on the other hand, are permissive in implementing disciplinary actions, will be plagued by an increase in such lamentable actions on the part of students. Overall, this study showed that Turkish students were more tolerant of academic dishonesty than were their American counterparts. This means that Turkish academic environments may suffer from relatively higher rates of dishonest student behaviors.

It is important to note that we found full or partial support for eleven of the eighteen hypotheses. Seven hypotheses were fully rejected. The pattern of hypotheses acceptance and rejection is interesting. Out of the eight (a) hypotheses, six were fully or partially supported. These hypotheses did not deal with cross-cultural differences, but rather with the

relationship between different variables analyzed in this study for both groups. The second set of hypotheses dealt with comparisons between the two samples and no support was found for five of the eight purported relationships. Differences were found for achievement-orientation, theism, and opportunism. This could lead us to the conclusion while they may be some differences among the two groups; these differences are not as striking as initially supposed. The first difference relates to achievement orientation where it was expected and found that American students are more achievement-oriented than Turkish students. This could be understood in light of the historic experiences of both nations. The high individualism of the Americans and the historical experiences that led to the development of the Protestant work ethic, which has not happened in the Turkish case, could well explain the difference. The second main difference relates to difference of theism levels between Americans and Turkish. As explained earlier, most Americans categorize themselves as religious, but the Turkish do not. The final difference relating to opportunism, can be linked, first to the existence of a high-power distance and collective culture in Turkey, and second to the relative relaxed measures -compared to the US- against academic dishonesty, that could lead to more opportunistic behaviors.

A worthwhile investigation, not addressed in this study, would be to assess the cross-cultural difference in tolerance among administrators and faculty towards academic dishonesty behaviors. From the personal experience of the authors, faculty at some universities who come from different cultures often display varying levels of tolerance to such behaviors when dealing with cases of academic misconduct. Whether these differences are significant and how they impact different university settings deserves a separate investigation.

Idealism also seems to be a factor that is negatively associated with academic dishonesty in both groups. Turkish students were higher on the idealism scale meaning that they are

more likely to search for the innate rightness of their actions. Educators and administrators can benefit from this fact by emphasizing the role of ideals in fighting dishonest behaviors. In collectivist societies, however, one should be careful as to which ideals should be emphasized. While many cherished ideals and values correlate negatively with dishonesty, other ideals may have a different impact. For example, the importance of group harmony or "helping others," a cherished ideal in collective societies, may lead some individuals in some cultures to be more tolerant to, if not more insistent on, providing information and communicating answers to other students on a test. In fact, in some universities in collective societies, based on the experiences of the authors, cheating is never called cheating, but rather is called "social cooperation." It is important to select those ideals and values that the Turkish people cherish and appreciate, and which correspond to the importance of ethical behavior irrespective of group pressures, and use these to convey the notion that academic dishonesty is inherently wrong. This would contribute towards lessening incidents of fraudulent academic behaviors.

Overall, however, most personal beliefs and values did not contribute directly to academic dishonesty behaviors. Opportunism, as explained earlier, did a better job in explaining such behaviors. It is interesting to note that theism, for example, was negatively related to one academic dishonesty behavior in the American sample. This indicates that mere instruction on ethical behavior based on religious teaching may have a small impact on limiting its occurrence. Rather, this should be supplemented by hands-on training and awareness about the negative impacts of academic misconduct.

Comparing the attitudes of the American and the Turkish sample vis-à-vis the four dishonesty behaviors we find that both groups were very similar in terms of seeking to obtain an unfair advantage. The Turkish group, however, scored significantly higher on two behaviors: (1) receiving and abetting academic dishonesty

and (2) fabricating information. The American group scored higher on ignoring prevalent norms. In addition, the Turkish respondents were less theistic, more experience-oriented, more detached, more tolerant to academic dishonesty, more idealistic and more opportunistic. These results indicate that, overall, Turkish students demonstrated lower levels of ethical sensitivity compared to U.S. students.

In conclusion, schools in both the U.S. and Turkey should work on lessening the opportunities of students being involved in dishonest behaviors. In addition, while both countries suffer from student fraud, it seems that the Turkish academic environments are challenged by an added tolerance to such behaviors augmented by the greater collective nature of their society. Finally, educators who are interested in creating healthier academic environments should implement a two-way approach: emphasize discipline and principles of reward and punishment, and also address the need to integrate the selected cherished positive cultural ideals that work against dishonest behaviors in all contexts.

Two limitations were encountered in this study. The first was that respondents might not truthfully answer questions related to their business practices. Another limitation was that MBA students might not represent the whole population in Turkey and the U.S. Future researchers are not only encouraged to study unethical behaviors of business managers, but also to interview them to determine whether their answers about their behaviors in the marketplace were true or not. In addition, researchers are encouraged to use a national sample in Turkey so their results will be more generalized.

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APPENDIX 1:
Factor Analysis Results and Reliabilities of Scales Used

	U.S. Fac- tor Load- ing	U.S. Rel. <u>Alpha</u>	Turkish Factor Loading	Turkish Rel <u>Alpha</u> .
Factor One: Receiving and Abetting Academic Dishonesty		.77		.73
1. Communicating answers (for e.g., whisper, give sign language) to a friend during a test.	.65		.60	
2. "Hacking" your way into the university's computer system to	.64		.58	
3. Hiring someone or having a friend take a test for you in a very	.62		.57	
4. Peeping at your neighbor's exam during the test.	.61		.56	
5. Using unauthorized "crib notes" during an exam.	.59		.55	
6. Turning in a term paper that you purchased or borrowed from	.53		.50	
Factor Two: Obtaining an Unfair Advantage		.71		.70
1. Receiving favoritism as a result of being a student athlete or mem-	.70		.70	
2. Receiving a higher grade through the influence of a family or per-	.60		.59	
3. Brown-nosing your professors.	.59		.58	
4. Contributing little to group work and projects, yet still receiving	.55		.53	
Factor Three: Fabricating Information		.73		.70
1. Using a faked illness as an excuse for missing an exam.	.68		.65	
2. Receiving information about an exam from someone in an earlier	.56		.54	
3. Using "formulas" programmed into your pocket calculator during	.52		.50	
4. Asking a friend to cover for you (for e.g., sign you as in atten-	.50		.48	
Factor Four: Opportunism		.70		.70
1. Over hearing answers to exam questions when your neighbor	.72		.71	
2. Taking advantage of answers you inadvertently saw on another	.62		.63	

	U.S. Factor Loading	U.S. Rel. Alpha	Turkish Factor Loading	Turkish Rel Alpha
Factor Five: Ignoring Prevalent Norms		.72		.70
1. Visiting a professor's office frequently seeking help in a course.	.77		.75	
2. Attending commercial test preparatory courses such as those offered by Kaplan.	.65		.63	
3. Comparing work on assignments with classmates before submitting the work to the instructor.	.62		.60	
4. Receiving extra credit because the instructor likes you	.60		.58	
5. Having access to old exams in a particular course that other students do not have access to.	.57		.56	
6. Being allowed to perform extra work, which is not assigned to all class members, to improve your grade.	.55		.56	
Factor Six: Idealism		.83		.79
1. The existence of potential harm to others is always wrong, irrespective of the benefits to be gained.	.80		.78	
2. One should never psychologically or physically harm another person.	.75		.74	
3. One should not perform an action which might in any way threaten the dignity and welfare of another individual.	.74		.73	
4. Risks to another should never be tolerated, irrespective of how small the risks might be.	.73		.72	
5. A person should make certain their actions never intentionally harm another even to a small degree.	.72		.70	
6. If an action could harm an innocent person, it should not be done.	.66		.65	
7. The dignity and welfare of people should be the most important concern in any society.	.55		.60	
8. Moral actions are those which closely match the ideals of the most "perfect" action.	.53		.55	
9. It is never necessary to sacrifice the welfare of others.	.50		.51	
Factor Seven: Relativism		.70		.75
1. No rule concerning lying can be formulated; whether or not it's permissible totally depends upon the situation.	.72		.70	
2. Whether a lie is judged to be moral or immoral depends upon the circumstances surrounding the action.	.69		.67	
3. What is ethical for everyone can never be resolved since what is moral or immoral is up to the individual.	.64		.65	
4. Different types of moralities cannot be compared as to the "rightness".	.61		.64	
5. Moral standards are simply personal rules which indicate how a person should behave, and are not to be applied in making judgments of others.	.59		.61	
6. Moral standards are individualistic; what one person considers to be moral may seem immoral to another.	.58		.56	
7. What is ethical varies from one situation to another.	.58		.55	
8. Ethical considerations in interpersonal relations are so complex that individuals should be allowed to formulate their own individual codes.	.53		.50	
9. Rigidly establishing an ethical position that prevents certain types of actions stands in the way of better human relations.	.52		.50	