

PERCEPTIONS OF ROMANIAN & TURKISH BUSINESS STUDENTS ON ACCOUNTING AND MARKETING ETHICS

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ABSTRACT

The aim of this study is to analyze the similarities and differences on the attitudes of accounting and marketing students as prospective business professionals, towards 6 ethical dilemmas from each discipline. This study is conducted at Marmara University in Istanbul, Turkey and at West University in Timisoara, Romania, in an attempt to see the way accounting students perceive marketing dilemmas and how marketing students perceive accounting dilemmas. Although both accounting and marketing students are approximately taking the same courses before their final year and they will work together at businesses in different departments, their perceptions from the view angle of the others are considered important. A 12-item Likert Scale is used to gather the data from both accounting and marketing students to shed some light on their attitudes towards accounting ethics. Considering the different curriculum, different professional ethical understandings, the views of students from two disciplines have been examined in this paper. Similarities and differences have been discussed in the view of Turkish and Romanian cultural backgrounds and interdisciplinary ethical structure. The cultural, social and economic similarities between Romania and Turkey make the study more meaningful than other studies.



Accounting ethics, marketing ethics, cultural backgrounds

INTRODUCTION

Business ethics is the art and discipline of applying ethical principles to examine and solve complex moral dilemmas. Business ethics asks, 'What is Right and Wrong? Good and Bad?' in business transactions. Ethical solutions to business problems may have more than one 'right' alternative and even sometimes no 'right' alternative may seem to be available. Logical and ethical reasoning is therefore required to understand and think through complex moral problems in business transactions (Yalcin *et al.*, 2001)

Although, there have been some studies conducted in Turkey regarding the perceptions of both accounting and marketing students (Yalcin *et al.*, 2001a,b; Sims & Gegez, 2001; Hosgor, 1994; Varinli, 2000, Susmus & Arzova, 2003), there had been no study conducted in Turkey analyzing the perceptions of accounting students from the view angle of marketing dilemmas, and the perceptions of marketing students from the view angle of accounting dilemmas. But Arzova and Gegez (2002) developed scenarios on marketing and accounting ethics in order to fill the gap in the literature by focusing on whether there is a difference between ethical perceptions of business professionals stemming from their occupational and/or educational backgrounds. The scenarios developed were tested on American and Turkish students by Kidwell *et al.* (2004). Then the same scenarios were applied to Austrian and Turkish Students by Srnka *et al.* (2006, 2007).

It is fact that business is continually getting more complex and intertwined with other publics than in the past. With this business ethics become an important factor in business life. Business ethics is a concept that is not easily agreed upon. While certainly not a new concept, and found in every business and culture, and it differs from person to person. With more and more companies expanding into markets with various cultural backgrounds, and globalization advancing and expanding and the business environment constantly changing, the problem of cross cultural ethics is getting more prevalent (Tsalikis & Nwachukwu, 1988).

Consequentiality reasoning and neoclassical assumptions about perfectly competitive markets encourage business schools faculty and students to overlook the role of ethics in a market system. In a perfectly competitive economy, self interest suffices to bring about a desirable outcome. However, discrepancies between an economist's assumption and the realities of a market economy established a need for business ethics (Nelson, 1994).

In today's complex business world, the question of business ethics is increasingly gaining importance as managers and employees face numerous ethical dilemmas in their jobs. The ethical climate in the Turkish business environment is also at a critical stage, and the business community as a whole is troubled by ethical problems (Ekin & Tezolmez, 1999).

A survey was made by Turkish Ethical Value Centre which aimed to find out the approach of Turkish workforce to ethics and corruption in general and to business ethics in 2002. They confine the survey under four titles.

The first title is about '*Found Important and Practiced*' and workers answered subtitles as not doing the following: stealing, theft, or related fraud, making its payment obligations on time, giving value to its customers, paying its tax dues regularly, not giving or accepting bribes, kickbacks, or inappropriate gifts and not making discrimination on the basis of race, color, gender, age, or similar categories. The second title is about '*Found Important but Not Practiced Enough*' and workers answered subtitles as; giving value to its employees, keeping the promises and commitments given to the employees, customers, public and telling the truth to the employees, customers, vendors, or public. The third title is about '*Less Important but Practiced*' and workers answered subtitles as; obeying environmental and safety laws or regulations. And the fourth title is about '*Less Important and Not Practiced Enough*' and workers answered subtitles as; correct and legal records and reports, diverse opinions are valued and encouraged in my organization and giving the needed information to employees, vendors, or the public.

In the last decade, enrolment in business schools has grown in popularity as undergraduates have shunned education in the arts and sciences to study in business programs. Concurrent with this trend has been the erosion of the integrity of the business community by flagrant abuses of trust and honesty as reported in the media. One outcome of these two developments has been greater concern with ethics in business circles, in university education, and in the studies of executive decision making. Lysonski and Gaidis examined the ethical tendencies of university students from U.S.A., Denmark and New Zealand by analyzing their reactions to ethical dilemmas dealt with coercion and control, conflict of interest, physical environment, paternalism and the personal integrity. Their findings indicate that students' reactions tended to be similar regardless of their country. A comparison of their findings to practice managers exhibits a similar degree of sensitivity to ethical dimensions of business decision making (Lysonski & Gaidis, 1991).

With the current globalization and complexity of today's business environment, there are increasing concerns on the role of business ethics. Using culture and religion as the determinants, Phau and Kea make a cross-national study of attitudes toward business ethics among three countries: Australia, Singapore and Hong Kong. The results of their study have shown the attitudes toward business ethics to be significantly different among the three countries. They also found that respondents who practised their religion tend to consider themselves more ethically minded than those who do not. Additional findings on gender have also revealed

significant differences between the males and females for respondents in Singapore and Australia (Pau & Kea, 2007).

The cross cultural survey done by Grünbaum examines the attitudes towards business ethics of Finnish and American business students from the Southern states. Grünbaum's findings indicate that the differences between the attitudes of these groups are small and essentially linked to the strength of their position. Both see deliberation on moral issues as part of a business manager's job and believe that managers should participate in the solving of social problems. Finnish and American business students having participated in this study believe in honesty in business, although they tend to think that people act in their own self interest and that people's decision are based somewhat more on emotions than on rational arguments. Also both Finns and Americans make distinction between acting legally and ethically, and both endorse cultural relativism (Grünbaum, 1997).

Main objective of Alam's study is to assess the attitude of a group of business students towards business ethics in Malaysia. The student group was selected by Alam for the research because of the fact that some of these students will become future leaders and the result of this research could be indicator of the way future leaders, managers and administrators might be expected to behave. The students were asked what they thought were the important factors influencing ethical environment. The majority of the respondents indicated that ethical education and top management attitude were the most important factors influencing corporate ethical environment. Some of the respondents were of the opinion that the code of ethics, legal enforcement and clear understanding and the practice of ethics were important. Again some others believe that heavy penalties for unethical practice should be imposed to develop and a high standard of ethical environment (Kazi Firoz Alam, 2005).

In the study Lane explores the reactions of business students to a range of ethical marketing dilemmas. The study examines the ethical judgments for potential demographic differences. The findings suggest that a majority of students are prepared to act unethically in order to gain some competitive or personal advantage. Yielding the highest ethical response are situations of potential and significant social impact (Lane, 1995).

In their study Whipple and Sword purposed that to assessed students' business ethics judgments and to determine if there are cross cultural differences between the U.S. and the U.K. Societal differences suggest that there may be ethical differences. The findings that U.S. respondents are significantly more critical than U.K. students with regard to confidentiality, research integrity, and marketing mix issues support this connection. These significant results could be attributed to differences in the political and educational systems, cultural differences, or a lag in development of a board debate on ethics issues in the U.K. (Whipple, 1992).

More cross cultural research on the attitudes of students towards business ethics should be conducted. Although not yet in the work life, business students represent the future generation of managers. Especially in the international context, the power of multinationals and the scope of their activities require that more should be known about the grounds for the decision of the managers. This knowledge would make it possible to prepare the future managers for their international environment, and reduce the risk of one sided or narrow minded decisions which do not take into account the importance aspects of cultural differences and differences in the levels of economic development (Grünbaum, 1997).

The business ethics is quite a new field of interest in Romania. Business ethics means taking care not only of the associates' interests but also of the others groups' involved interests, even if the law does not impose this. Therefore, respecting the business ethics involves a cost (human resources, time, opportunities, investments etc). In Romania, especially in the first few years after the revolution, companies couldn't afford this cost. Moreover, unethical actions were not punished as long as they were legal. The society didn't take a stand as the society was dominated by the money rush.

The Government needed to step in, in order to limit the unethical business attitudes. One of the many actions took by the Government according to the Small and Medium Size companies' Development Strategy is to promote at a large scale the process of setting rules of conduct at company level through codes of business ethics. These codes are centered on the voluntary modeling of the business conduct of share holders, employees, managers and of the relationships they develop between themselves or with different other business partners (the State, clients, suppliers etc).

There are a few reasons why the business ethics are not very well developed in Romania. Among these one can identify:

- the reluctance felt by people as, during the communist period, ethics was a subject that politicians insisted on, even if this was only at declarative state and rarely implemented
- Very few of the small companies (that are the majority of companies in Romania) are members of organizations that could help in promoting business ethics. According to statistics, in 2005, only one third of the questioned small and medium size companies were members of business organizations.
- The fact that the economic environment lacks transparency and maturity, with important consequences in the development of corruption.

After the social life changed in 1989, the business life has become really important.

All papers have articles about what happens in the economy of Romania but also about different cases of corruption. This proves that the business ethic is not respected in many cases and the Romanian society is dominated by the interests of small groups. Even if the profit maximization is an important goal for any company, it is more and more obvious that as the society gets more and more conscious and powerful, companies must take into account social responsibilities too.

As the market economy was born in an environment that was very much influenced by the political life that was using the privatization as an electoral tool, the Romanian market economy didn't have the time and opportunity to develop according to ethical principles. Therefore, for a very long time, „the Romanian business had no perspective and rarely looked to develop and innovate in the field it operates, was vulnerable to the market evolutions and the law changes. It was a tormented business, made out of family savings, a business that does not bring important investments to the market, hardly surviving and looking for surviving methods at the margins of the law”(Murillo & Lozano, 2006).

In the last few years, in Romania, many investors decided to bring their businesses as the work force was cheaper than in other European countries. The foreign investments are the basis of economic development. Still, the Romanians are not willing to accept economic development at any cost. The social inequities must be taken into account by businessmen that must fulfill the social void created by the disappearing of the communism. Many of the companies fulfill their responsibilities, having an ethical behavior, but of course there are companies that look for easier ways to obtain profit. And then we are faced with unethical behavior like artificially influencing the way people look at certain products. For example, many of the big multinational companies include in their publicity campaigns masked social messages. From a study performed in Romania it was shown that on long term these companies loose clients and companies that use clear, honest messages gain.

The main cause of corruption in Romania is that there is no real, well established value system and for almost 50 years the behavioral rules were altered by the communist system. After the communism rules disappeared, the ones that had the economic, political, social and juridical tools, having no ethic or moral limitations, used their powering order to obtain material advantages for themselves or for their closed ones.

In “The ethic ideal and the personality”, Dimitrie Gusti (Gusti, 1998: 272) says that *"Many of us do not have the moral virtue of honestly and dignified waiting what is there for us, according to their studies and efforts. The legal stipulations or social rules, that are meant to set things right, seam to them inutile forms. [...] In the professional life, many people do easy compromises, in order to conquer one hour*

earlier, the hierarchic steps that can satisfy their ego. In economic life, many want to become rich in the first year, instead of being preoccupied first of improving the company and getting it to the point when it can be of a real social help. [...] In the liberal professions, many forget the doctrine of their profession, and follow only their lucrative possibilities; for example, the doctor that sacrifices the scientific vocation (and professional deontology) in order to offer paid consultations, the lawyer forgets the ethic and philosophic senses of the juridical sciences by ignoring his beliefs and pleading for the cause that pays more. In all these attitudes, the ethic sense is altered."

Ethics and moral cannot be set by laws as a person that does not respect them will not respect those laws either.

Corruption is one of the reasons that make foreign investors to avoid coming to Romania as it is shown in an article called „Romania is out of the investors’ zone of interest” (Curierul National, 2000: 5). The World Bank has done studies regarding the causes that make businessmen stop their business activities, and one of the main causes in the developing economies (like the Romanian economy) was corruption and lack of business ethics. So, in order for Romania to become an interesting country for foreign business, beside a less turbulent law environment, the officials must get involved in developing the business ethics conscience of the participants to the economic life.

According to the **2007 Corruption Perceptions Index** Romania has the lowest score in EU (3.4) but still, has a score that has significantly increased from 3.1 in 2006 or 3.0 in 2005. Compared with the scores registered by Turkey (4.1 in 2007, 3.8 in 2006 or 3.5 in 2005), the scores of Romania are less good. But as place in the world ranking, Romania has evolved from the 85th place in 2005 to the 69th place in 2007 while Turkey has only gained one place in the same period (from 65th to 64th). This can be connected with the fact that in Romania there were important actions towards the punishment of corruption at high levels. The business ethics has become an important issue in the last few years. In support of this we can notice that ethics is a very new study object in economics faculties.

The Report on the Transparency International Global Corruption Barometer 2007, released on the 6th of December 2007 by the Policy and Research Department Transparency International – International Secretariat, also offers us some idea about the different perception that Romanian people and Turkish people have. For example, in Romania 33% of the respondents have paid a bribe at least once, while in Turkey the percentage is much lower (6%). Romania is included in 2007 in the first quintile of countries most affected by bribery. Still, in Romania 34% expect the corruption to decrease while in Turkey only 24% expect this to happen.

Looking simply at the business sector and the level of corruption registered there, we will notice that Romania's level of corruption in business has decreased from 4 in 2006 to 3.6 in 2007, where 5 means extremely corrupt and 1 not at all corrupt. Even if it is not a good score, in comparison with the Turkish score of 4.1 in 2006 and 4 in 2007 is a little bit better.

In the last few years, Romania has improved its level of corruption, mainly as a result of the requests imposed by the European authorities before Romania's acceptance into the European Union. Still, the level of corruption in business is higher than in other European countries. We consider that this is one of the effects that the lack of education and clear rules of ethics has.

In order to have performances on long term, companies must be accepted by the community. In order to be accepted, companies must be transparent (inform the public about its actions, about its performances) and to respect the declared principles. Credibility and ethical behavior are essential. For example, when in the FNI scandal was involved the CEC, the credibility of the CEC (built in a long time) suffered and the CEC lost many of its clients. This way the CEC was „punished” for an unethical behavior (using unreal publicity messages).

Romania, as any country that was for a long time under dictatorship, needs an important change in social, cultural and moral practices. For example, some years ago, there was a case of clear unethical behavior in publicity: an important newspaper was making publicity in its pages without marking it according to the law with the P symbol for publicity. On the newspaper's site, they were even making a comparison between what the price was for direct publicity and what the price was for the paper to talk about a company or about a product. Some companies asked for such publicity, hoping that the public will be impressed by the fact that newspapers are talking in very positive terms about a certain product or company. Even if many have noticed this “publicity” nobody took action in order to stop this unethical behavior. This often happens in Romania. Unethical actions are tolerated and in many cases such actions become a bad habit.

As Romania became one of the EU's countries, companies were obliged to adapt to the requests of the European Union. Therefore they have to respect international rules and regulations many of them referring to the business ethics. Companies are asked to have clear sets of rules that offer a frame for the organizational behavior. According to statistics, about 76% of the companies declare that they have ethic codes that are promoted by intern channels of communication (74%), training (46%) and corporate web-site (43%). These ethic codes are set for employees and syndicates (81%), clients (46%) and shareholders (41%).

Many economic professional bodies have set ethics rules in the last few years. For example, the Romanian Body of the Accounting Experts set an ethics code for its

members and adapted it to the regulations that exist at international level. Starting with the 1st of January 2007, all the accounting professionals had to respect this new Ethics code. Imposing such a code, adapted to the international requirements was a must as Romania became a member of the European Union.

It is also known that in order for the new requirements to be respected, help must be offered by specialists and also penalties must be set for those who decide to ignore the ethics requirements for accounting. The new code clearly stipulates that “The accounting professionals are going to respect the ethics requirements that are set for them, without constrictions or fear of punishments. Still, there might be cases when these requirements are ignored, intended or not, by omission or lack of understanding. It is in the interest of the profession and all its members that the public can trust the fact that the fulfillment of the ethics requirements is being investigated and that when necessary, there are going to be taken disciplinary actions”. The corrective actions are usually taken when a professional is denounced by someone for not respecting the professional ethic. As in Romania, due to a lack of ethics education in the case of older professional, the Romanian Body of the Accounting Experts also stipulated that action can be taken even if there is no complaint, when there is obvious that an accountant has non-ethic behavior.

Normally, the ethic standards should be set by the public interest. The financial auditors must make sure that the information included into the financial statements is right and offer the information users a clear image. In Romania, there were cases when the auditors didn't respect the ethic standards and didn't fulfill their job. For example in Romania, especially immediately after some big companies have started to apply the IAS and needed their annual reports to be audited, there were many cases when in one form or another, the audits were performed by the financial consultants of these companies, which is completely unethical. This was mainly due to the lack of real professionals in the audit field. It was a problem that got into the attention of the Chamber of the Romanian Auditors and was partially solved by the frequent check-ups of the audit files kept by auditors and also by the improvement of the auditor's trainings.

An important step in the direction of improving business ethics was to include this domain in the curricula of most of the economics faculties. This way, students are familiarized with different ethic concepts in their field of study.

1. SCENARIO DEVELOPMENT

As indicated by Giacobbe and Segal (2000: 234), the scenario method is a very popular approach in ethical judgments in marketing. Scenarios that present ethical dilemmas are suitable for accounting as well as marketing. In this regard, twelve ethical dilemmas prepared and used by Arzova and Gegez (2002) in a previous study are used with Nachescu, Arzova and Uydaci, a new sample of 295 business

students from major two universities in Turkey and Romania. One half of the scenarios are marketing related while the other half is accounting related. In Table 1, the topics of the scenarios used in this study are given.

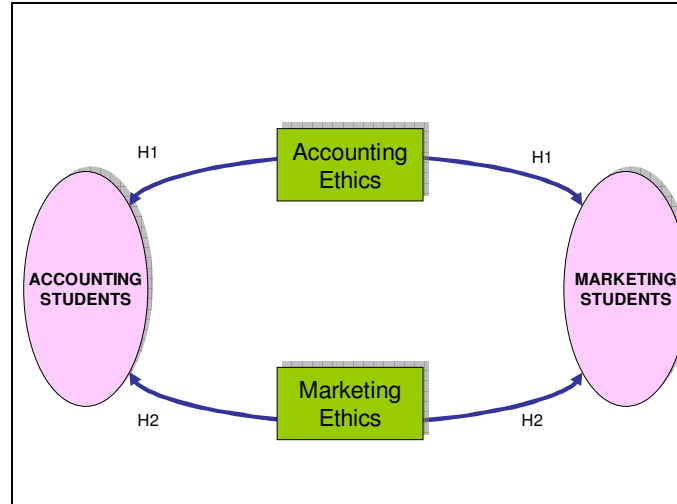
Table 1. The Topics of Scenarios

Scenarios	Ethics Issue	Discipline
Scenario 1	Package Change	Marketing
Scenario 2	Independence	Accounting
Scenario 3	Marketing Research	Marketing
Scenario 4	Social Responsibility	Accounting
Scenario 5	Unfair Treatment to Customers	Marketing
Scenario 6	Neutrality	Accounting
Scenario 7	Assigning Salespeople	Marketing
Scenario 8	Secret Keeping	Accounting
Scenario 9	Trustworthiness	Accounting
Scenario 10	Disseminating Information	Marketing
Scenario 11	Price Cuts	Marketing
Scenario 12	Honesty	Accounting

2.1 Methodology

The aim of this study is to investigate the ethical perceptions of Romanian and Turkish business students with marketing and accounting majors towards both marketing and accounting scenarios. The ethical perceptions of business students were examined across majors (marketing major versus accounting major).

Figure 1. Research Model



A self-administered questionnaire consisting of 12 scenarios related to accounting (6 scenarios) and marketing (6 scenarios) ethics was used for gathering data from a sample of 195 business students from one of the major Turkish universities (Marmara University) and 100 business students from one of the Romanian universities (West University). Subjects were selected on a convenience basis. As the population of Marmara University is bigger twice than West University, we decided to double the size of subjects for Marmara University. This study has two aims. The first one is to determine how business students from different disciplines evaluate various ethical scenarios related to marketing and accounting on a five point scale ranging from 1 (disapprove/most ethical) to 5 (approve/most unethical). The second one is to find out if there exists difference between ethical perceptions of Romanian and Turkish Students. Subjects were asked some demographic questions as well.

Survey directions asked students to share their attitudes concerning both accounting and marketing practices. The instructions and the introduction letter did not refer to ethics in any way. Questionnaires were distributed at the beginning of classes. As subjects were the students, they were ensured that they were free to complete or not to complete the questionnaires and this would not have any impact on their grades. Attempts were made to ensure demographically similar groups of respondents from each discipline.

2.2 Subjects

Subjects (n = 195 for Marmara University and n =100 for West University of Timisoara as a total of 295) were the students enrolled in undergraduate and graduate business programs at Marmara University in Istanbul, Turkey and at West University in Timisoara, Romania. Respondent demographics for Turkish and Romanian Application are displayed in Table 2/1 and 2/2.

Table 2/1. Characteristics of the Turkish Sample

Characteristics	Marketing –Accounting Students
Age	
Median	21
Mean (standard error)	21.92 years (0.19)
Gender Frequency (Percent)	
Male	92 (47%)
Female	103 (53%)
Working Frequency (Percent)	
Yes	46 (23.5%)
No	149 (76.5%)
Work Experience	

Characteristics	Marketing –Accounting Students
Median	2.00
Mean (standard error)	3.15 yrs. (0.49)
Education Program Frequency (Percent)	
Undergraduate student	47 (24%)
Graduate student	148 (76%)

Table 2/2. Characteristics of the Romanian Sample

Characteristics	Marketing –Accounting Students
Age	
Median	20
Mean (standard error)	19.95 years
Gender Frequency (Percent)	
Male	16 (16.0 %)
Female	84 (84.0 %)
Working Frequency (Percent)	
Yes	24 (24.0 %)
No	76 (76.0 %)
Work Experience	
Median	0.00
Mean (standard error)	0.39 yrs.
Education Program Frequency (Percent)	
Graduate student	100 (100 %)

2.3 Hypotheses

At the outset of the study, three hypotheses were formulated which are shown below.

Hypothesis 1

Hypothesis 1 proposed that there would be significant differences in reported attitudes toward marketing ethics between accounting students and marketing students.

Hypothesis 2

Hypothesis 2 proposed that there would be significant differences in reported attitudes toward accounting ethics between accounting students and marketing students.

Hypothesis 3

Hypothesis 3 proposed that there would be significant differences in reported attitudes toward accounting – marketing ethics between Romanian Business Students and Turkish Business Students.

2.4 Analysis

A t-test was conducted to identify the differences in the ethical attitudes of both the marketing and account students towards marketing research practices. Differences were tested at the 0.05 probability level.

Hypothesis 1

Turkish Case

Of the 6 marketing scenarios studied, there were significant attitude differences between the accounting students and marketing students for only one of the items (see Table 3/1). Marketing students reported significantly greater approval for items 3. Given that there were significant differences in reported attitudes towards marketing research ethics for only 1 of the 6 scenarios, hypothesis 1 is rejected.

Table 3/1. Turkey t-tests for Marketing Scenarios Marketing and Accounting Students

Scenario Number	Marketing and Accounting Students n = 195†		t value	df	P
	Mean	Sd			
1	1.88	.98	.649	193	.517
3	3.08	1.22	2.877	191	.004
5	2.78	1.09	.371	192	.711
7	2.50	1.24	.183	187	.855
10	2.13	1.06	-.078	191	.938
11	2.37	1.15	-.198	193	.843

Romanian Case

Of the 6 marketing scenarios studied, there were significant attitude differences between the accounting students and marketing students for only one of the items as in the case of Turkey (see Table 3/2). But marketing students reported significantly greater approval for items 3 and 5. Given that there were significant differences in reported attitudes towards marketing research ethics for only 1 of the 6 scenarios, hypothesis 1 is rejected.

Table 3/2. Romania t-tests for Marketing Scenarios Marketing and Accounting Students

Scenario Number	Marketing and Accounting Students n = 100†		t value	df	P
	Mean	Sd			
1	1.80	.63	.627	98	.532
3	2.15	1.02	2.283	98	.025
5	2.45	1.13	3.445	98	.001
7	2.29	1.16	1.291	98	.200
10	2.06	1.13	1.236	98	.219
11	1.69	0.86	1.046	98	.298

Hypothesis 2**Turkish Case**

Of the 6 scenarios studied, there were not any statistically significant attitude differences between the marketing and accounting students for any of the items (see Table 4/1). Given that there were not significant differences in reported attitudes towards accounting ethics for any one of the accounting scenarios, hypothesis 2 is rejected.

Table 4/1. Turkey t-tests for Accounting Scenarios Marketing and Accounting Students

Scenario Number	Marketing and Accounting Students n = 195†		t value	df	P
	Mean	Sd			
2	1.98	1.11	1.320	193	.188
4	1.50	.77	-.022	193	.982
6	4.04	1.26	.962	192	.337
8	1.70	.94	.509	193	.611
9	3.34	1.27	1.459	193	.146
12	1.55	.72	-1.318	193	.189

Romanian Case

Of the 6 scenarios studied, there were not any statistically significant attitude differences between the marketing and accounting students for any of the items (see Table 4/2). Given that there were not significant differences in reported attitudes towards accounting ethics for any one of the accounting scenarios, hypothesis 2 is rejected.

Table 4/2. Romania t-tests for Accounting Scenarios Marketing and Accounting Students

Scenario Number	Marketing and Accounting Students n = 100 [†]		t value	df	P
	Mean	Sd			
2	2.10	1.14	.349	98	.728
4	2.26	1.23	.971	98	.334
6	3.33	1.16	1.293	98	.199
8	1.82	.98	2.056	98	.042
9	2.00	1.11	1.449	98	.150
12	2.19	1.05	.664	98	.508

Sum of the test statistics is calculated assuming that the group variances are not equal. [†]Due to some missing answers, sample sizes change from scenario to scenario.

Hypothesis 3

Of 12 scenarios studied, there were not any statistically significant attitude differences between Romanian and Turkey Students. Romanian students behaved as the same as Turkish Students. According to Transparency International Corruption Perception Index 2007 (http://www.transparency.org/policy_research/surveys_indices/cpi/2007) Romania rang 69th Place with 3.7 value, while Turkey rang 64th place with 4.1 value. These indices show that Romania and Turkey share approximately the same place on the corruption perception index.

DISCUSSION AND CONCLUSION

Scenarios 2, 4, 6, 8, 9, 12 were about accounting ethics, while the scenarios 1, 3, 5, 7, 10 and 11 were about marketing ethics. The t test results showed no statistical difference between accounting and marketing students on any of the scenarios regarding accounting ethics.

The t test results showed no statistical difference between accounting and marketing students on any of the scenarios regarding marketing ethics except scenario 3 for Turkey and scenario 5 for Romania. The fact that the groups of students (accounting and marketing) do not significantly differ in their ethical perceptions of accounting ethics implies that there is not any emphasis on the differentiation of ethics in these different disciplines. Although these students pursue different majors, it seems that in any of these different disciplines ethics is not emphasized uniquely. Considering that even though the curriculum change depending on the majors the students select, there is not any sign that these students perceive these ethical dilemmas in a different way. One of the

opportunities that these results create is to see whether such undifferentiated approach to marketing and accounting ethics is valid for practitioners as well as business students. After these results, such a further research makes it possible to see if there is a difference between accounting and marketing practitioners in perceiving both marketing and accounting ethics.

One of the foremost limitations of this study is using a convenience sample of business students. Another limitation is the lack of systematic approach that would cover the whole dimensions of marketing and accounting ethics. Scenarios reflect some kind of general approach to disciplinary ethics and it cannot be cover all details regarding marketing and accounting ethics. Colleges and universities are weighing any of several approaches to build ethics awareness, and the practical implications of ethical choices, in a somewhat sterile classroom environment. Some educators from across the nation are considering creating a model course that business schools could use as a turnkey solution, while others are hiring on-staff professional philosopher/ethicists to consult with business school professors. The issue is particularly important in international business, where students must consider not only their ethics but the ethics of other cultures as well. Many educators still rely only on the sprinkling of ethical situations that are outlined in gray boxes throughout the pages of most general marketing texts as a way of teaching marketing ethics (Schmidt, 1999: 9). This research shows that ethics should be emphasized in every discipline through a revision of curriculum.

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