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SOSYAL BİLİMLER ENSTİTÜSÜ
İŞLETME ANABİLİM DALI
İNGİLİZCE YÖNETİM VE ORGANİZASYON BİLİM DALI

**EFFECT OF CULTURE IN BUSINESS ETHICS: COMPARISON OF
TURKEY AND ITALY**

Yüksek Lisans Tezi

MEHMET EREN ERDOĞAN

İstanbul, 2008

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Marmara Üniversitesi
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ÖZET

KÜLTÜRÜN İŞ ETİĞİNE ETKİSİ: TÜRKİYE İTALYA KARŞILAŞTIRMASI

İş dünyasının gelişimi iş ahlakı konusundaki değişimleri de beraberinde getirmiştir. Teknolojinin ilerlemesi, iletişim kanallarının kolaylaşması ve ticari sınırların daralması, farklı medeniyet ve kültürlerdeki insanların daha çok ilişkide bulunmasına neden olmuştur. Yapılan araştırmalar sonucunda ahlaki değerler; dinsel etik, sosyal etik ve iş etiği olmak üzere üç ana başlıkta toplanmıştır. Ancak belli normları olsa bile, etik değerlerin yorumlanması ülke ve kültürler göre farklılık göstermekte ve karışıklıkların ortaya çıkmasına yol açabilmektedir. Karmaşaların boyutu, ne kadar insanın arasında meydana geldiği ve yerel mi yoksa uluslararası mı olduğuna bağlıdır.

Bu nedenlerden dolayı, bir ülke için uygun ve kabul edilebilir olan herhangi bir şey, diğer bir ülke için tam aksi olabilir. Hatta bazı durumlarda aynı ülke içinde bile makul görülen iş ahlakı uygulamaları ve işlerin yürütülüş şekli endüstri ya da bölgeye göre farklılık gösterebilmektedir.

İş etiği ve kültürün araştırıldığı bu tezde, Türkiye ve İtalya’da bulunan çalışanların iş etiği tutumlarını ölçmek üzere, Clark’ın (1966) ahlaki ikilemleri içeren Kişisel İş Etiği Skorları (PBES) anketi kullanılmıştır. Bunun yanında, Türkiye ve İtalya’da saptanan iş etiği skorlarıyla Hofstede’in beş kültürel boyutunun ilişkisini belirlemek için, Hofstede’in (1980) Ulusal Kültür Anketi uygulanmıştır. Analizlerin sonucunda, Kişisel İş Etiği Skorları (PBES), yolsuzluk ve istismar olmak üzere iki alt başlığa ayrılmıştır.

Bulgulara göre, Türkiye’deki çalışanların iş ahlakı değerleri ile Hofstede’in beş kültürel boyutunun dolayısıyla yolsuzluk ve istismar ile herhangi bir ilişkisinin olmadığı gözlenmiştir. İtalyan çalışanlar için ise bu boyutlardan sadece birkaç tanesinin ilişkili olduğu görülmüştür.

Bu tez çalışması sonucunda ayrıca, Hofstede’ in beş kültürel boyutunun artık değişen dünyadaki değişkenlere bir ölçü olamadığı ve yeniden tanımlanması gerektiği kanısına da varılmıştır.

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ABSTRACT

EFFECT OF CULTURE IN BUSINESS ETHICS : COMPARISON OF TURKEY AND ITALY

The literature reveals that as the business world expands, trade and commerce reach more and more people; because of technology, products, and services, modern commerce becomes available to all. Yet, as the world looms large it also grows smaller everyday, as we become closer to, and more familiar with, different countries, businesses, and people. The research suggests that in any country, whether one works in the public or private sector, ethical norms exist - religious ethics, social ethics, and business ethics. Yet, despite the existence of ethical norms, ethics can be viewed differently within and among cultures and countries; such differing viewpoints may give rise to conflicts. The degree of conflict varies depending on the issues and the people involved, and whether the conflict is domestic or international.

Consequently, one country's view of what is acceptable and appropriate may be quite opposite of the view held in another country. And even within a country, what is considered morally acceptable business practice and what is taken for granted as the "way things are done" can also vary by industry and/or by region.

This thesis examines business ethics and culture. The study uses Clark's (1966) Personal Business Ethical Scores (PBES) questionnaire to evaluate the responses of employees in Turkey and Italy when they are presented with ethical dilemmas, as well as Hofstede's (1980) National Culture Survey to determine the extent of the association between Hofstede's five cultural dimensions and business ethics in Turkey and Italy. As the result of the analysis, PBES has dividen into two subsets namely defraudation and abuse.

According to the findings, there is no correlation for Turkish employees between five cultural dimensions and PBES (defraudation and abuse). For Italian employees there is correlation only between some of the cultural dimension and PBES. As a result of this study, we arrived to an oppinion that Hofstede's cultural dimensions are not anymore capable to measure the variables in the changing world and needs to be redefined.

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LIST OF ABBREVIATIONS

IMF	International Monetary Fund
IND	Individualism (Hofstede's cultural dimension)
LTO	Long-Term Orientation (Hofstede's cultural dimension)
MASC	Masculinity (Hofstede's cultural dimension)
PBES	Personal Business Ethics Scores
PDI	Power Distance Indicator (Hofstede's cultural dimension)
UA	Uncertainty Avoidance (Hofstede's cultural dimension)
VDM	Value-Driven Management
VSM 94	Value Survey Module 1994 version (also known as Hofstede National Culture Survey)

1 INTRODUCTION

The literature reveals that as the business world expands, trade and commerce reach more and more people; because of technology, products, and services, modern commerce becomes available to all. Yet, as the world looms large it also grows smaller everyday, as we become closer to, and more familiar with, different countries, businesses, and people.

As the borders of the business world begin to disappear and people from different cultures become to be in a relationship much more closer, the importance of business ethics is increasing.

This study intends to understand the importance of business ethics and emphasize the effect of cultural differences on business ethics. For this reason, the concepts of ethics, business ethics and culture are introduced and research in the areas of business ethics, business ethical dilemmas, and culture are presented including theorists Clark and Hofstede.

To expand upon existing research in the area of cross-culture and ethics by examining whether employees from Turkey and Italy react differently when presented with scenarios of ethical dilemmas and the influence of culture on such differences if they are shown to exist.

For this purpose, in this research, the focus is on business ethics, and specifically regarding how employees in Turkey and Italy differ when faced with the same ethical issues and dilemmas. In this study, Hofstede's five cultural dimensions are presented and the influence on business ethics of these five dimensions are analyzed. The influence of Power Distance (PDI), Individualism (IDV), Masculinity (MAS), Uncertainty Avoidance (UAI), Long-Term Orientation (LTO) on business ethics are investigated and inquired the differences between the employees in Turkey and Italy.

To conduct the research, two instruments have been chosen: the first is Clark's (1966) instrument to measure the differences between employees working in manufacturing industry responses to ethical business dilemmas in Turkey and Italy; and

the second is Hofstede's (1980) National Culture Survey to verify the extent of the association between Hofstede's five cultural dimensions and business ethics in the Turkey and Italy.

2 LITERATURE REVIEW

2.1. Culture

What is the definition of culture? How do people view culture? Many definitions of culture exist; for example, in the Random House Dictionary (1981, p. 353) culture is defined from a sociological aspect as "the sum total of ways of living built up by a group of human beings and transmitted from one generation to another."

2.1.1. Definition of Culture

Herbig and Miller (1992, p.11) define culture as "a system of communications that makes a human society-possible." They describe this system as an amalgamation of verbal and non-verbal human behavior and actions. Other researchers (Hofstede, 2001; Warner & Joynt, 2002) define culture not only as the "collective programming of minds" but also a type of "social glue" that maintains a society or group of individuals as a group.

"Goffman (1974) makes an important observation about culture which is in line with the views of both Giddens and Jaques: Culture concerns systems of meaning, ideas and patterns of thought. It represents a model for the behavior of members of a given group than a model of their behavior." Quoted from Goodall, 2002, p.263)

Goodall expressed his concern about the difference between this definition and Hofstede's which essentially suggests that culture is a predictable behavior and therefore manageable.

Hofstede (2001) distinguishes between national cultures and organizational or corporate cultures both in the manner of conceptualization and in the metrics or comparison of each culture to the other. Conceptually, when comparing national cultures *values are* used while organizational culture differences are found in *practices*.

Furthermore, Hofstede suggests that cultural differences without the knowledge and study of history cannot be understood (Hofstede, 2001).

Hofstede (1993 & 2001) defines national culture as "the collective programming of the mind that distinguishes the members of one group or category or people from another." He furthermore asserts that culture is not the same as identity. Identity is "based on mutual images and stereotypes ..." (Ibid, 9 & 10). Organizational or corporate culture is defined as "the collective mental programming of otherwise similar persons from different organizations" (Hofstede, 2001, p. 71).

In Hofstede's (1993, 2001 & 2005) definition, "collective programming" refers to four concepts that together describe culture and uses the metaphor of layers of an onion to explain them. These concepts are symbols, heroes, rituals, and values. Figure 2.1 represents Hofstede's four cultural concepts.

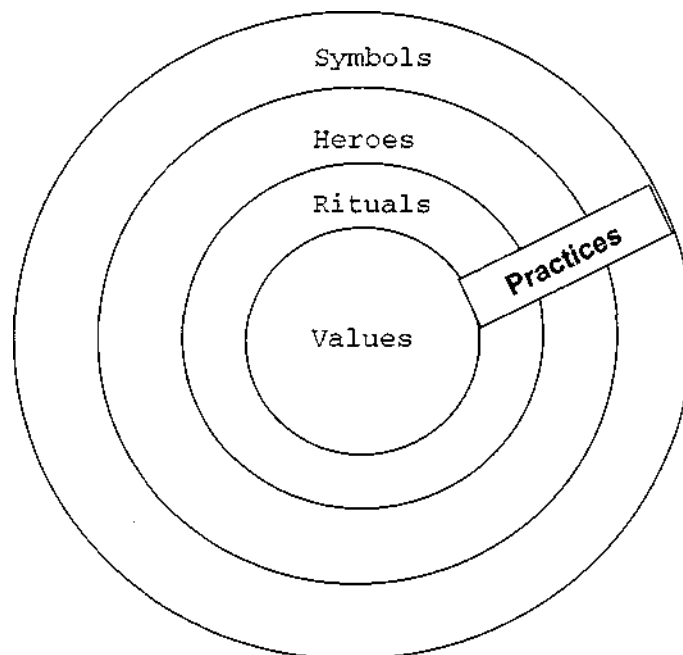


Figure 2.1. The "Onion Diagram": Manifestation of Culture at Different Levels of Depth

Source: Hofstede (2001, p.11 and 2005, p.7)

Hofstede (1993, 2001 & 2005) calls the following three concepts ("symbols", "Heroes", "Rituals") *practices*, because they are observable to an outside spectator and

thus can be measured and compared to *practices* in other cultures. Their "cultural meanings" are invisible and determined solely by the way individuals interpret them (Hofstede, 2001, p.10).

Symbols are the outer layer of an "onion," i.e., the most superficial display of culture and not necessarily belonging to any particular culture. Symbols are "words, gestures, pictures, or objects that carry a particular meaning only recognized as such by those who share the culture." While symbols can disappear over time, new ones are created, copied and/or modified and adapted from another culture (Hofstede, 2005, p.7).

Heroes are people whether living or dead, real or imaginary, who have the ability to influence a behavior and can serve as well as a model of behavior (Hofstede, 2001 & 2005).

Rituals are "collective activities" that are considered unnecessary in the achievement of goals, but within a culture are expected and thought to be socially essential and binding (Hofstede, 2001 & 2005).

Values are the inner core of the "onion" and express the deepest display of culture. Hofstede defines values as "broad tendencies to prefer certain states of affairs over others," dealing with feelings and preferences (Hofstede, 2005, p.8). Of all the layers of culture, values are the most hidden and represent ideas people have on how they determine things should be. Furthermore, individuals acquire values at an early age at home, with family and friends, and in school. Values, Hofstede posits, strongly influence behavior. Moreover, values are difficult to measure and as a result usually are measured by observing how an individual acts in a specific situation or dilemma (Hofstede, 2001 & 2005).

For purposes of this study, the definition and framework of Hofstede (2001 & 2005) will be used.

2.1.2. Hofstede's Framework

Hofstede (1990, 1993, 2001, & 2005) developed the most widely used and influential national cultural study which has been expanded to fifty countries and three

regions. Using a blend of empirical and varied analyses, Hofstede was able to define generalized cultural traits known as the five dimensions of cultural variations, identified as individualism (IND), power distance (PD), masculinity (MAS), uncertainty avoidance (UA), and the Confucian Dynamism or Long-Term Orientation (LTO). Each cultural dimension is based on fundamental problems that every society confronts. A review of each cultural dimension based on fundamental problems can be observed in Table 2.1.

Table 2.1 Hofstede's (1980) Cultural Dimensions

Cultural Dimension	Based on fundamental problems
Individualism (IDV) vs. Collectivism	The relationship between individuals and groups
Power Distance (PD)	Human inequality
Masculinity (MAS) vs. femininity	Division of gender and emotional roles
Uncertainty Avoidance (UA)	Societies' challenge in handling uncertainty
Long-Term Orientation (LTO) or Confucian Dynamism	Choice of focus or orientation of life: future or present

Source: Hofstede (1993, 2001, 2005)

Individualism (IDV) refers to "a society in which the ties between individuals are loose. Individualism vs. Collectivism which stands for a society in which people from birth onwards are integrated into strong, cohesive in-groups, which throughout people's lifetime continue to protect them in exchange for unquestioning loyalty" (Hofstede, 2001, p. 225) .

Power distance (PD) refers to the "extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally" (Hofstede, 2001, p. 98). Hierarchy defines the social structure of the culture.

Masculinity (MAS) refers to "a society in which social gender roles are clearly distinct. Men are supposed to be assertive, tough, and focused on material success; women are supposed to be more modest, tender and concerned with the quality of life. Femininity stands for a society in which social gender roles overlap (Hofstede, 2001, p. 297).

Uncertainty avoidance (UA) refers to the extent individuals in a society feel threatened by ambiguous and unknown situations.

Long-Term Orientation (LTO) stands for the fostering of virtues oriented towards future rewards, in particular, perseverance and thrift.

According to Hofstede's (1993, 2001, 2005) definitions of the national cultural dimensions, he reports in the results for Turkey and Italy.

Table 2.2 Hofstede's (1980) Index Country Results for Turkey and Italy

	IDV	PDI	MAS	UAI
Turkey	37	66	45	85
Italy	76	50	70	75

Source: Hofstede (1993, 2001, 2005)

A simple and quick index analysis of the table suggests:

IDV - the relative difference between Turkey and Italy in relation to the mean may demonstrate that Italy is more of an individualistic country and Turkey more collectivistic.

PDI - the relative difference between Turkey and Italy in relation to the mean may demonstrate Italy to be low-PDI, more intolerant of society inequities and classes, and less hierarchical, while Turkey high-PDI is more hierarchical and one's position.

MAS - the relative country difference between Turkey and Italy in relation to the mean is; the results for Italy suggests a society where masculine roles are more emphasized than in Turkey.

UAI - the relative difference between Turkey and Italy in relation to the mean demonstrates both countries to be the mean with strong uncertainty avoidance. While both countries have high uncertainty avoidance, Italy has a slightly higher tolerance toward uncertainty than Turkey.

2.1.3. High and Low Context Cultures

Child (2002) discusses the perspectives of low- and high- context cultures and suggests there are two fundamental differences based on the theoretical perspectives pertaining to cross-national organization sensitivity towards regions or countries. Low-context countries are identified by theories that are based more on worldwide and collective underlying principles; they do not concede to a national culture or context and actually lessen any contact on national distinctiveness. High-context countries, in comparison, are identified as being base upon theoretical perspectives that concede to a national culture or context. The assumption is that organizations in countries or regions develop and retain well-defined distinctiveness. Cultural values are different between societies, yet they are considered (Hofstede, 1991, 2001; Child, 2002) to be very embedded and enduring in each society. These cultural values delineate what are considered acceptable organizational and economic practices.

Hall observed that "meaning and context are inextricably bound up with each other" (Hall, 2000, p. 36), and suggested that to understand communication one should look at meaning and context together with the code (i.e., the words themselves). By context, we refer to the situation, background, or environment connected to an event, a situation, or an individual. When communication is HC, it is not only the non-verbal and para-verbal communication that comes into play. HC communication draws on physical aspects as well as the time and situation in which the communication takes place, not to mention the relationship between the interlocutors. The closer the relationship, the more HC the communication tends to be, drawing on the shared knowledge of the communicating parties.

By using scales meant to conceptualize the difference between High- and Low-Context communication, Gudykunst et al. (1996) identified HC communication to be indirect, ambiguous, maintaining of harmony, reserved and understated. In contrast, LC communication was identified as direct, precise, dramatic, open, and based on feelings or true intentions.

HC communication was identified by Hall as involving "more of the information in the physical context or internalized in the person" (Hall, 1976, p. 79); greater confidence is placed in the non-verbal aspects of communication than the verbal aspects. Communication in LC cultures was identified by Hall as "just the opposite [of HC communication]; i.e. the mass of information is vested in the explicit code" (Hall, 1976, p. 79).

Defining a culture as high- or low-context is a method of understanding cultural orientations. In low-context cultures, communication is explicit and very wordy, while in high-context cultures communications are implicit and fewer words are required to get a message across; individuals rely on cultural values to understand the context.

Turkey and Italy are both mentioned as high context cultures in *Understanding Cultural Differences* of Hall, E. and M. Hall (1990).

Fox (1997, p.96) states that recognizing the existence of a "typology of communication filters" will facilitate the understanding of the intercultural communication process. One of these categories is the ethical/political filter, which he describes as "establishing ethical validity in context, including understanding of the continuum for personal morality to political and legal ethical contexts." The ethical and political filter is considered one of the more complex communication filters individuals have because of its intrinsic content of power and authority and questions of justice, correctness, and morality.

A disadvantage of Hofstede's (2001, 2005) framework of cultural differences described as dimensions is that when plotted, although easily understood in two dimensions, the framework becomes hard to conceptualize for three or more dimensions. Typologies are an easier way for individuals to understand and grasp cultural differences. Although Hofstede considers both these terms complementary, he makes a distinction by considering dimensions for research and typologies for teaching purposes (Hofstede, 2001).

The influence of culture on national culture is implicit; it includes values, beliefs, and assumptions of groups of people. While a national culture is entrenched in

everyday life, an understanding of it also assists in defining relationships, roles, and responsibilities. Communication difficulties arise when these unique features clash between cultures (Griffith & Harvey, 2001; Hofstede, 1993 & 2001)

In HC cultures, communication style is influenced by the closeness of human relationships, well-structured social hierarchy, and strong behavioural norms (Kim et al., 1998, p. 512). In an HC culture, internal meanings are usually embedded deep in the information, so not everything is explicitly stated in writing or when spoken. In an HC culture, the listener is expected to be able to read "between the lines", to understand the unsaid, thanks to his or her background knowledge. Hall (1976, p. 91) emphasised that "a high-context communication or message is one in which most of the information is either in the physical context or internalised in the person, while very little is in the coded, explicit, or transmitted part of the message".

In an HC culture, people tend to speak one after another in a linear way, so the speaker is seldom interrupted. Communication is, according to Gudykunst and Ting-Toomey (1988), indirect, ambiguous, maintaining of harmony, reserved and understated. In an HC culture, communication involves more of the information in the physical context or internalised in the person; greater confidence is placed in the non-verbal aspects of communication than the verbal aspects (Hall, 1976, p.79).

In a low context (LC) culture, meanings are explicitly stated through language. People communicating usually expect explanations when something remains unclear. As Hall (1976) explains, most information is expected to be in the transmitted message in order to make up for what is missing in the context (both internal and external). An LC culture is characterised by direct and linear communication and by constant and sometimes never-ending use of words. Communication is direct, precise, dramatic, open, and based on feelings or true intentions (Gudykunst & Ting-Toomey, 1988).

Kapoor et al. (2003) had used Gudykunst et al.'s (1996; as cited in Kapoor et al., 2003, p. 690) measure of communication style, which consisted of 80 communication style items with eight subscales. High-context communication was operationalised in terms of higher participant responses on the subscales of ability to infer the sender's

message, likelihood to use indirect/ambiguous communication, and positive perceptions of silence. Low-context communication referred to the ability to infer meaning, dramatic communication, using feelings as a guide for behaviour, openness and initiating communication, and precise communication. Richardson and Smith (2007) argued based on Hall's (1976) theory that HC/LC communication style is a unidimensional construct and therefore it should be measured as such.

2.2. Business Ethics

In this part, detailed information about ethics and business ethics will be given. Besides these information, the other studies about business ethics will be explained one by one including Clark's, Arlow and Ulrich's, Stevens', Wynd and Mager's, and Stephenson, Galbraith and Grimm's.

2.2.1. Definition of Ethics

The Random House Dictionary defines ethics as "1. the body of moral principles or values governing or distinctive of a particular culture or group; 2. a complex of moral precepts held or rules of conduct followed by an individual" (The Random House Dictionary, 1981, p.489). In light of this definition, one can consider a given behavior to be ethically acceptable or unacceptable within a culture or society. An examination of ethics also touches upon the related topics of proper conduct and values.

The intertwining of these seemingly simple words can create powerful emotional responses and deep conflicts. Conflicts can be religious, social, political, economic, and commercial. Undoubtedly, in examining ethics, values, and conduct, one also becomes much more aware of a society's culture. DiNorcia (1998) believes "ethics is social . . . and consists of four core values: life, welfare, honest communications and civil rights" (DiNorcia, 1998, p.3). He concludes by stating, "in business, ethical values like care for life, the environment, the employee, and stakeholder welfare are usually found in association with business values like efficiency, productivity, and profitability. Such linkages are to be expected in a diverse, evolving social sphere like the business world and the marketplace" (DiNorcia, 1998, p.15). Machan (1999) considers ethics "a

controversial branch of philosophy, addressing the questions *'How should one act?'* or *'What standards of conduct guide a good human life?'*" (Machan, 1999, p.7).

For some researchers ethics relates either to moral codes or to values. Donaldson (1989) uses the term "ethics" interchangeably with the term "morality" because of its broad sense of human values such as rights, freedom, and well-being. On the other hand, Buller, Kohls, and Anderson (1991, p.768) in their research define ethics to include both "the moral codes and values used in the reasoning process as well as the decisions and behaviors that result from the process."

2.2.2. Definition of Business Ethics

Business ethics is a concept that is not easily agreed upon. While certainly not a new concept, and found in every business and culture, its definition differs from person to person. De George (1999, p. 23) suggests that the term "business ethics" can be interpreted either as a movement or as part of the discipline of ethics. For purposes of this research, the concentration is on the latter. Business ethics as considered part of the general field of ethics is defined by the interaction of ethics and business (De George, 1999).

Cavico and Mujtaba (2005, p.3) consider business ethics as a form of "applied ethics" and define it as "a specialized study of moral right and wrong," concentrating on the use of ethical principles in business.

Yet it is possible for individuals in a business setting with different moral values and codes of ethics to agree, through a decision process, on specific actions that are to be taken and what presides in business dealings. Buller, Kohls, and Anderson (1991, p.768) express this as an "agreement of behaviors but not on moral values or codes underlying the behaviors."

Enderle (1999) suggests that in order to be able to understand business ethics, the stakeholders need to be identified as the individuals, the organization, and the system. This constituent group formulation provides a framework in order to understand the definition

and application of business ethics and international business ethics in a more concrete manner.

2.2.3. Studies in Business Ethics

In this part, studies about the business ethics are explained. The first study was made by Clark in 1966. John Clark developed a survey questionnaire in the 1960s that contained two ethical scales comprising a total of 18 situations or dilemmas: the first ethical scale included 11 dilemmas he categorized into a Personal Business Ethics Score (PBES) to measure the moral standards of an individual's integrity and honesty, and the second ethical scale, included 7 scenarios he categorized into a Social Responsibility Scale (SRS) to measure the degree an individual feels morally responsible for his/her welfare and that of society. Arlow and Ulrich used two instruments in their studies. The first instrument was based on a survey developed by Stevens (1979) and Barry (1979) and modified by Miesing and Preble (1986). This instrument contained 53 scenarios and used a five-point Likert scale. The second instrument was the Social Assessments Questionnaire (SAQ) developed by Aldag and Jackson (1977). Using Clark's 1966 PBES survey questionnaire, Stevens (1984) set out to determine if any difference existed between 349 business students and 113 manufacturing executives. Wynd and Mager (1989) used Clark's (1966) survey to determine whether there were significant differences in attitudes towards ethical decision-making in students before and after they took a course titled *Business and Society*. Arlow and Ulrich (1980) conducted this same study, but Wynd and Mager designed this one somewhat differently. Stephenson, Galbraith, and Grimm (1995) adapted Clark's (1966) survey questionnaire by selecting eight scenarios to compare five constituent groups. The details about the above mentioned studies are explained below.

2.2.3.1. Clark's Studies in Business Ethics

John Clark developed a survey questionnaire in the 1960s that contained two ethical scales comprising a total of 18 situations or dilemmas: the first ethical scale included 11 dilemmas he categorized into a Personal Business Ethics Score (PBES) to measure the moral standards of an individual's integrity and honesty, and the second

ethical scale, included 7 scenarios he categorized into a Social Responsibility Scale (SRS) to measure the degree an individual feels morally responsible for his/her welfare and that of society. By using the ethical business dilemmas, he sought to determine, test, and evaluate an individual's commitment towards personal integrity and honesty. Each respondent used five-point Likert scale to indicate the degree of approval or disapproval: Strongly Approve, Approve, Undecided, Disapprove, and Strongly Disapprove. With the assistance of five UCLA faculty members, Clark was able to assess the validity of the two scales in 1966, and he published a study using the results of this survey questionnaire which he tested on executives that were participating in a training program at the University of California in Los Angeles (Stevens, 1984; Wynd & Mager, 1989; Mujtaba, 1997; and Cavico & Mujtaba; 2005).

2.2.3.2. Arlow and Ulrich's Studies in Business Ethics

In an attempt to assess the ethical behavior and values between two groups, Arlow and Ulrich (1980) conducted a study with 120 participants comprised of undergraduate senior business students majoring in management, marketing, and accounting that were about to enter the job market as future executives and business executives. Clark's Personal Business Ethical Scores (PBES) 1966 questionnaire was divided into two dimensions - personal business ethics and social responsibility - and administered twice: first, prior to any discussion on the subject in their *Business and Society course*, and second, four months later in their last week of the school semester. Personal Business Ethical Scores (PBES) responses showed that there were no significant differences between business student majors. Data from a study conducted by Clark in 1965 on 103 executives was used for the comparative analysis. Comparative results showed executives had significantly higher personal ethics but a lower score in social responsibility. Furthermore, students overall had surprisingly lower mean scores than expected on their PBES, compared to the executives, yet scored higher on their social responsibility scale. The findings surprised the authors, expecting the undergraduate students to have higher scores on both dimensions, reflecting a new generation (Arlow & Ulrich, 1980).

Arlow and Ulrich's (1985) research over a four-year period compared 120 undergraduate business seniors enrolled in business school and followed up with them after they completed school and began working as executives. The business seniors in the 1980 study were mailed the same survey to test whether their responses would be different. Of the original 120 respondents only 110 were found, of which 73 responded.

The ethical dilemmas used in the survey were based on the business ethics questionnaire developed by Clark (1966). Results over time demonstrate that both sampled groups ranked family training as the most important influence in developing general ethical business principles, and school-university the least important. The researchers concluded that there were no significant differences in the study participants' PBES scores over time thus no long-term effect on the former business students' participation in the Business and Society course could be demonstrated. Furthermore, the results of the study suggested that the students' increased awareness of business ethics was temporary and possibly due to the course, but afterwards regressed to their original values (Arlow & Ulrich, 1980, 1985 & 1988).

Arlow's (1991) research focused on measuring personal characteristics such as age, sex, academic major and professional experience of 138 undergraduate business students, and their ethical values. Arlow's intention was to extend the results of prior studies (Aldag & Jackson, 1977; Miesing & Preble, 1985). Arlow used two instruments in this study. The first instrument was based on a survey developed by Stevens (1979) and Barry (1979) and modified by Miesing and Preble (1986). This instrument contained 53 scenarios and used a five-point Likert scale. The second instrument was the Social Assessments Questionnaire (SAQ) developed by Aldag and Jackson (1977). This questionnaire contained 51 statements on a seven-point Likert scale. The results based on the ethical scores concluded that there were no significant differences between business students and non-business students, and confirmed that women were more ethical and socially responsible than men.

2.2.3.3. Steven's Studies in Business Ethics

Using Clark's 1966 PBES survey questionnaire, Stevens (1984) set out to determine if any difference existed between 349 business students and 113 manufacturing executives. Business students were enrolled in a required course titled Social Responsibility of Management and executives were randomly selected from the Directory of Arizona Manufacturers. In addition, demographic information such as age, gender, race, marital status, work experience, and academic major was solicited. Analysis using demographic information demonstrated insignificant differences based on demographics. The Social Responsibility Scores concluded there were no significant differences between the business students PBES and the executives. The Personal Business Ethics Scale revealed differences in ethical standards; and statistically-different results, executives mean scores ($X_E = 45.52$) higher than the students mean scores ($X_S = 39.56$) (Stevens, 1984).

2.2.3.4. Wynd and Mager's Studies in Business Ethics

Wynd and Mager (1989) used Clark's (1966) survey to determine whether there were significant differences in attitudes towards ethical decision-making in students before and after they took a course titled Business and Society. Arlow and Ulrich (1980) conducted this same study, but Wynd and Mager designed this one somewhat differently. In this study, two groups of students were organized and no one student was in both groups. One group involved 345 students who were surveyed before the course and the other group involved 205 students who were surveyed after the course, eliminating the bias Arlow and Ulrich had in their study. During a two and a half year period, 345 students in eight independent course groups were surveyed on their first day of class. On the last day of class, the other group of 205 students in seven course groups was surveyed. Their survey questionnaire had a four-point Likert scale: Approve; Somewhat Approve; Somewhat Disapprove; Disapprove. Results demonstrated there was no significant difference between both groups of students' behavior towards ethical decision-making and social responsibility before or after taking the Business and Society course (Wynd & Mager, 1989).

2.2.3.5. Stephenson, Galbraith, and Grimm's Studies in Business Ethics

Stephenson, Galbraith, and Grimm (1995) adapted Clark's (1966) survey questionnaire by selecting eight scenarios to compare five constituent groups: 106 seniors from an accredited university in their final year and in a Business Policy class; 65 MBA students; 28 small business owners; 18 Advisory Board members from the School of Business, and 22 full-time faculty members from the School of Business and Economics. Each survey participant was asked to assess each question in three ways: what the hypothetical person in that situation would do, what the survey participant would do, and what the survey participant felt he/she should do.

Their findings indicated that each respondent perceived them self to be more ethical than others (supports previous findings by Tyson, 1992); over 40% of the members of the constituent groups believed the hypothetical decision makers would make unethical decisions and were the least capable of making ethical decisions; and all constituent groups unanimously agreed upon and supported proposed actions for the development of principles of business ethics, the development of ethics courses in business schools, and the introduction of Industry Codes of Ethics. Furthermore, the findings support further review of business codes of conduct and ethical business training for employees by businesses (Stephenson, Galbraith, & Grimm, 1995).

2.3. Context of Business Ethics: Italy and Turkey

"Business is among the most powerful and influential social institutions in human history. The decisions made in business affect nearly every aspect of contemporary life" (DesJardins, 1996, p.3). This has been the case from the beginning of time, when people would barter to obtain what they needed. Over time, business structures became more complex. The value individuals place on a product or service, and how they are exchanged, help determine the business ethics.

2.3.1. Origins

Business principles in a given country may be taken for granted; yet this can be a big mistake. The principles involve characteristics specific to each country's culture,

moral norms, and value system. The history of Europe show how culture and religion have been part of the heritage, which materially has shaped business and ethics, specifically by means of the Judeo-Christian and Protestant belief systems. The development of economic systems based on capitalism in Europe allowed commerce to grow.

Historically, throughout European history, the Christian Church has managed all affairs of religion, including the institution and enforcement of the canon law in business affairs (Gambling & Karim, 1991). This authority started to diminish when the Church failed to enforce religious discipline in business and capitalism started to prevail in the economy, thus resulting in a more secularized society. In contrast to the de-emphasis of the Church in business affairs, Islamic society is significantly different in that the Divine sets the tone for the economic and political system; as a result, legislation contains some of the principles found in the Holy Qur'an. Interpretation as to how to implement these principles is left up to the individual, although it is assumed to be for the benefit of the whole community.

As capitalism progressed, lending, borrowing, and the charging of interest gradually became an accepted part of the business world. In contrast, the majority view is that Islamic law bans lending and any type of contractual agreement; however, there is a school of thought that disagrees, and believes a process of secularization occurred (Gambling & Karim, 1991). Many Muslims felt the allure of European culture, and therefore tried to imitate it. In order to have some level of success, they had to accept that there was a definite separation between the temporal and the spiritual aspects of life (Gambling & Karim, 1991). Secularism in Muslim society is documented as far back as the Ottoman Empire; and this secularism is seen today in Turkey, although most Muslim countries adopted a modified framework to govern business. This framework included a Western-style banking system, as well as a new Islamic code that was more secular and allowed for economic transactions.

2.3.2. Business Ethics in Italy

Italy was economically at the forefront of the ancient and medieval world, was so far behind Britain, France and Germany in the era of the Industrial Revolution. Up until 1861 Italy was not united. It was divided into minor kingdoms many of which were controlled by the Habsburg Empire. It was the Kingdom of Sardinia which included Genoa and the Piedmont as well as the Island of Sardinia which, with French assistance, defeated the Austrians in 1859 and united Italy in 1861. The political leader of the Kingdom of Sardinia was Count Camillo Benso di Cavour.

Count Cavour who was appointed Minister of Marine, Commerce and Agriculture in 1850 was also made Minister of Finance in 1851 and ultimately Prime Minister in 1852. A few months after the formation of the Kingdom of Italy in 1861 Count Cavour died. Without Cavour's leadership Italy experienced a decline in its progress toward industrialization. It was not until 1890 that Italy began to industrialize.

Benito Mussolini was the most important character for Italy, during the Post-World War II period. In his early life, he was a socialist from a socialist family. He was named after the Mexican revolutionist Benito Juarez. Just before World War I he was the editor of a socialist newspaper for workers. The socialist movements position on what was becoming World War I was that it was a war for the capitalist classes and that the labor movement should stay out of it. Nationalism overwhelmed Mussolini's socialism and he supported Italy's entry in the war (on the Allied side). Many Italians such as Mussolini thought that Italy did not get justice in terms of territorial settlements at the end of the war despite having been on the winning side. After the war there was social turmoil in Italy and socialists and communists were winning control of many city governments. Mussolini organized the Fascist Party to counter the socialists and communists and, through a march on Rome, gained control of the Italian government. Mussolini ruled Italy as a dictator during the late 1920's and 1930's. He allied himself with Hitler.

When the Italian armies were defeated the German army kept Mussolini in control of what was called the Italian Social Republic. Its nature was essentially socialistic.

With the retreat of the German armies Mussolini and his young mistress were captured by partisan fighters. Mussolini and his mistress were hung upside down and beaten to death.

Italy is relatively poor in natural resources such as coal and its agricultural land is not very productive. The war destroyed its transportation and housing. On top of the unavoidable problems the Banca d'Italia added inflation through extensive issue of paper money. Some inflation was unavoidable when the wage and price controls of the Fascist regime were removed. The amount of currency in circulation had increased 18 fold between 1938 and 1945 but the price controls had prevented this from being manifested in higher prices.

Italy did not choose to carry out a currency of the type used in West Germany. Instead the monetary authorities decided to restrict bank lending by imposing a 25 percent reserve ratio on the banks. This had the effect of absorbing the excess liquidity of the banking system. The Treasury was prohibited from borrowing from the Central Bank unless there was specific authorization to do so.

The Italian Government inherited from the Fascist regime extensive holdings in industry. It owned 80 percent of the shipbuilding industry, 60 percent of the pig iron industry and 40 percent of the industry for building railway rolling stock. An agency L'Instituto per la Ricostruzione (IRI) functioned as a holding company for these state enterprises. It had been initially set up to protect the interest of depositors in failing banks, but in the late 1940's it focused on communications, electricity, shipping, shipbuilding, steel and engineering. IRI began to function as a means of keeping failing businesses from laying off workers.

In Italy the first significant signs of interest for this problem appeared in 1987. Before 1987, only somewhat sporadic activity had been going on, which had had a rather limited public impact. As a matter of fact, as far back as 1983, the first Italian

seminar on this theme had organised, entitled: "Social Responsibility and Business Ethics". Two years later, in 1985 and in 1986, the association of Catholic businessmen produced two documents on the ethical implications of economic activity, inspired by the recent encyclical, "Laborem Exercens". Then, in 1987, Cesare Romiti, Fiat's managing director, pronounced his extremely influential speech about the ethical implications of business in today's world.

The backgrounds of Italy are explicitly non-confessional, and inspiration is moral, rather than spiritual. For Italians, business ethics is a logical necessity in as much as it alone is capable of offering social legitimacy to the business world.

In Italy, the business community faces two great threats, or challenges: the threat deriving from organised white collar criminality and the threat deriving from our inefficient and corrupted political system.

The first Italian National Conference on Business Ethics took place in Milano in June, 1988, was very well attended, and attracted the interest of universities, corporations, and practitioners. Promotional efforts have developed along two lines. The first regards programs of executive training and, eventually, consulting. In this direction, the going has been rather slow and halting.

In the second place, efforts are being made to elaborate and introduce codes of ethics in Italian corporations. There are, however, some very fundamental difficulties involved in the promotion of Business Ethics in Italy. The two of the obstacles are :

The first problem is the fact that promoting Business Ethics in corporations invariably means introducing ethical variables into the corporate decisional process. Now, it's not that Italy is a country of knaves who know and care nothing about ethics. But for a series of historical reasons, Italy is a country with a "low ethical temperature", one might say. Italians operate within a Catholic tradition, first of all. They don't have a strong sense of national identity, nor do we have a strong sense of the state. It's as though they lacked faith in hetero-regulatory mechanisms — such as the law — as well as in any interiorised, auto-regulatory mechanisms excluding those relating to family loyalty.

So this is the first obstacle — or difficulty — which is a fundamental cultural difficulty. The second difficulty has to do with the business environment — the Italian business community itself. As a self-conscious, self-aware nucleus of a sector of society, the Italian business community is a very recent, and rather minoritarian social phenomenon. The Italian business world is still divided — organisationally and culturally — into so many separate segments: the industrialists, the wholesalers and retailers, the bankers, etc. What's more, these many separate worlds are in constant interaction with an Italian professional world which is, if anything, more fragmented still.

Now since Business Ethics is the business community's fundamental basis for its eventual social legitimation any delay in the formation of a reflexive, self-consciousness on the part of the business community will inevitably weigh upon the importance attributed to Business Ethics. The two things go hand in hand and cannot be separated. And so if one looks at the segmented Italian scenario, one notes immediately that ethical behaviour is not among the explicit requisites for associations in the petrol sector, say, or the construction or furniture sectors. On the other hand, in the more advanced spheres of the service sectors, ethical concerns are felt very strongly. Very rigorous codes exist, and are applied. Deviant members are expelled upon transgression of deontological codes, well before any question of illegality might arise. (Unnia, M., 1990)

Also, it is worth to mention about the Trompenaars' studies made for Italy.

Table 2.3 Trompenaars' cultural dimensions

Trompenaars' cultural dimensions	Italy
Universalism vs. Particularism	Universalistic
Individualism vs Communitarianism	More communitarian
Affective vs. Neutral	More affective
Specific vs. Diffuse	More diffuse
Achievement vs. Ascription	More ascriptive
Locus of Control	Internal
Time Orientation	Past-Present/more synchronous

Source: Trompenaars, F. (1994, 2000)

Universalistic cultures focus more on rules than relationships, have a preference for legal contracts, and believe there is only one truth. In universalistic cultures a deal is a deal. Trust is based on honoring your word or contract. Fairness is treating all people the same. Particularistic cultures focus more on relationships, change legal contracts easily and believe in several perspectives on reality. Particularists evolve their relationships to suit the situations.

No matter what is said in business negotiations, in Italy the contract itself is what is important. The legal written document is binds the parties involved.

Individualism is defined as societies where people ideally achieve alone, use "I" frequently and take vacations singly or in pairs. Communitarian societies, on the other hand, use "we" more often, achieve better in groups, and vacation in organized groups. In individualistic cultures, decisions can be made quickly by representatives at negotiations, while in collective cultures, the representatives must defer to the organization. While definitely an individualistic country, Italy is communitarian.

Affective cultures readily express their thoughts and feelings. Expressing feelings relieves tension. Emotions flow easily. Touching and gestures are common. Statements are dramatic and fluent. Neutral cultures do not openly reveal thoughts and feelings, admire self-possessed behavior and frown on physical contact.

Italians are affective. They feel freer to express their emotions. Italians are generally stereotyped as talking with their hands. Gesturing is indeed very common in Italy. Italians can loudly quarrel with each other over a topic and still remain close friends and colleagues.

The specific vs. diffuse dimension explains the degree of people's involvement in relationships. Specific cultures get to know people easily and maintain flexible relationships, yet specific cultures make acquaintances for specific or limited reasons. Diffuse cultures on the other hand, keep their distance from unknown others. Individuals are slower to develop relationships, however, once an individual has been accepted in a diffuse culture that person is in all the way.

Italians take time to get to know people. They will invite you for lunch before completing negotiations about a business contract. They want to observe you and feel they know you. Once you are accepted though, you are welcomed with open arms.

Achievement vs. Ascription dimensions deals with the ways a culture accords status to people whether it is through what you achieve or through who you are (ascription).

Italians do not admit to being ambitious. In Italy authority travels with an individual rather than with a title or position (perhaps explains their cynicism toward authority?).

Locus of Control describes the extent to which people in a culture feel that they have control over and can impact their surroundings.

For time orientation, past/present cultures show respect for ancestors and elders and tend to view current happenings with regard to past experiences. Past/present-oriented cultures live in the here and now. Future cultures plan extensively for the future, respect youth, and talk of prospects. Synchronic cultures do activities simultaneously and appointment times are approximate. Relationships are more important than schedules. Sequential cultures do tasks one at a time and respect plans and timetables.

Italy is past/present and synchronic. Italian's more synchronic nature can be seen in their less strict time schedules. However, Italians seem to be moving to more strict punctuality, particularly in the more industrialized north. But, mostly do not arrive for appointments on time (e.g. on time in Milan means 20 minutes late, in Rome half an hour).

To give some specific information about the culture; Italy has 20 administrative regions that are all very different. Each region has its own separate history and cultural background. A 1986 study found that 62 percent of Italians had a difficulty in feeling that they belonged to a national collective group. They will, however, talk about their regional homeland with pride.

Each administrative region is autonomous yet dependent on the central government in Rome. Each region has their own local taxes; regulations vary between regions.

The Italian outlook on life is partly due to a history that has been characterized by constant warring between groups and many changes of ruler. This has bred a cynicism toward authority, and an ability to survive in difficult circumstances. It has also reinforced the instinct to look after the needs of self and family first of all. Appearances are very important, not only in a sense of smart clothes, but in the idea of *bella figura*: making a good impression and personal face are prime concerns.

Italian bureaucracy is very complicated. Things that are taken for granted elsewhere often involve endless paperwork and a lot of legwork.

Italy is one of the five largest industrialized economies in the world. It is strategically at the center of the Mediterranean, so it enjoys excellent economic contacts with the new democracies in Central and Eastern Europe.

Industrialization began at the end of World War II, transforming Italy into a modern industrialized society.

Italy is a manufacturing economy open to international markets. In order to come to the Single European Market, which began January 1, 1993, from a stronger position, Italy is attempting to achieve a more sound financial and economic structure.

Germany and France are Italy's major trading partners. Industries that dominate the export market are machinery, textiles, clothing, food products and chemical goods. The industrial pattern of small companies in Italy is characterized by the existence of a number of firms engaged in the same or related fields of business usually in the same region. Each company focuses on a small step of value added activity.

For example, a firm may win an order and then subcontract that order to a more specialized firm in the same area with both firms collaborating to complete the order.

More meetings take place in every region, province, and community of Italy per hour than anywhere else in the world. Rules are laid down, but they exist to be disregarded. All major decisions have usually been sorted out prior to the meeting.

In negotiations Italians seem to proceed in a roundabout manner and will discuss things from a personal or semi-emotional angle. They may get overheated on some points but change their viewpoints a moment later. They will jump ahead to later points on the agenda or will re-discuss points that you think have already been settled.

Their communication style is eloquent, wordy, demonstrative, and emotional. Italians do not conclude major business deals over the phone or by letter. It is done where eye contact is possible and where nuances of movement and gesture are studied and analyzed.

2.3.3. Business Ethics in Turkey

The history of the Turkish economy indicates the society's negative attitude towards entrepreneurial activities. During the Ottoman Empire, Muslims were not involved in trade activities because these activities were mostly done by Non-Muslims (Müftüoğlu, 1996). The Ottoman Empire's agricultural society was one of the barriers to the development of entrepreneurship. In order to understand the factors affecting economic and institutional developments in Turkey, after the establishment of the Republic of Turkey, it is best to look at four distinct periods. 1923-1930 can be defined as a period of the establishment of the national economy. In this period, some measures were taken to not only encourage entrepreneurship, but to reduce the dominance of foreigners in different sectors. In spite of these efforts, there were practically no important improvements in entrepreneurial activity, due to the ongoing effects of the independence war and problems such as lack of capital. In the second period (1930-1950), the government made investments in the fields where the private sector was not sufficient. Policies such as a 5-year-industry plan had only limited impact on the development of entrepreneurship due to the lack of capital and qualified labour and some international developments such as the 1930 crisis and World War II.

The third period (1950-1970) can be called a period of economic liberation and transition to the planned economy. While agriculture was still considered a dominant sector, there was also a significant increase in infrastructure investments. Another important improvement in this period was that the private sector's share in industry grew to about 70 percent. The 1960s were the years of a planned economy with strong influence of the state, in which two 5-year-growth plans were implemented. The final period (1970-present) was a period of import substitution where most of the new companies were established to produce products that were previously imported from other countries. After 1980, the import substitution model was abandoned and Turkey adopted a model of export oriented economic growth. The rate of development in the industry has been slower than in the previous period but the rate of entrepreneurship in the service sector has significantly increased. High inflation and economic instability are still the barriers for the growth and development of the Turkish economy (Ekonomik, 1993).

Recent studies about business ethics in Turkey reported ethical problems ranging from bribery, tax evasion, insider trading and deceptive business practices. Ekin and Tezolmez (1999) recognised the importance of cultural differences among various countries for ethical standards, and thus compared the results of their study to previous studies from different countries. They reported that Turkish managers are rather similar to American managers in various aspects of ethical perceptions, but also found that Turkish female managers had higher ethical scores than their male counterparts. In a study of the ethical behaviour of Turkish sales managers, Mengiic (1998) found that Turkish managers primarily rely on the inherent tightness of a behaviour with a focus on the individual in determining whether a salesperson's behaviour is ethical or unethical; the moral worth of a behaviour also plays a role. The author suggested that "powerful moral directives should be a key component of enforcing ethical behaviour in Turkish companies" (p.347).

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 business community as a whole is troubled by ethical problems. The significantly high number of ethics violations that involved politicians and professionals in business career urged Turkish business executives to concentrate on this subject. In the summer of 1992, Young Businessmen Association in Turkey (TUGIAD) and Turkish Industrialists' and Businessmen Association (TUSIAD) issued the first two publications on business ethics in Turkey. TUGIAD's report (1992) revealed valuable information about the ethical values of 156 managers working in companies that were among the 500 largest companies in Turkey. According to this study, 46.15% of these managers considered business ethics to be an important issue in the Turkish business environment; and revealing company information, falsifying company reports and unreasonable amount of absenteeism from work were ranked among the most important unethical acts by these managers. TUSIAD (1992) published the Turkish translation of F.P. McHugh's book called Ethics in Business Now. This book presents the ethical issues commonly confronted in the business world and the means used by managers to cope with these moral problems, along with some case studies on which Turkish managers could make their own ethical decisions. According to another report analyzing the ethical state of the Turkish companies (Capital,1993) there is an increasing interest in the subject of business ethics in Turkey; however, Turkish companies are reported to be still at the very beginning of this process.

Turkey is a developing country with a GNP per capita of 5,477 billion U.S. dollars and a population of 71,2 million (TUSIAD, 2006). The country has a critical geographical location acting as a bridge between Europe and Asia. Moreover, it has joined the Customs Union with the European Union in 1996. Following several decades of protected economy and import substitution under state capitalism, at the beginning of the 1980s Turkey successfully implemented an industrialization policy based on economic liberalization.

Located at the crossroads of the Eastern and Western world, Turkey today is characterized by a demographically versatile and modernizing society as well as a rapidly developing economy. Currently, the country is negotiating its accession to the European Union.

Turkey has a relatively young, quickly growing population, which is expected to reach 90 million inhabitants by 2010. The rapidly developing economy has resulted in a continuous rise in the standard of living over the past decades (Ahmad, 2003). To sustain its economic prosperity in view of the developments in world politics, the accession to the EU has been pursued as a major goal by the Turkish leadership for more than four decades. In 1963, Turkey signed an agreement with the EU that included possible future membership. In 1987 it applied for full membership, and was given official candidate status in 1999. In December 2004, EU leaders agreed to open talks on Turkey's accession and the European Commission gave approval to begin official negotiations with Turkey in 2005 (Worldpress, 2004a, b).

In the event of Turkey's accession, the EU would change dramatically from a club of Christian nations into a multi-cultural, multi-religious political project.

The ethical climate in the Turkish business environment is at a critical stage, and the business community is troubled with ethical problems (Ekin and Tezölmez, 1999). On the Corruption Perception Index – where rank 1 reflects the lowest level of corruption and rank 145 the highest (Transparency International, 2005) – Turkey ranks relatively highly (rank 77) especially when compared to European member countries (e.g., Austria with rank 13).

Turkey is seen to lack Western roots, traditions, and identity in its culture (Worldpress, 2004a). A related aspect in the debate is religion.

Values based in religious systems have been identified as an important source of differences in ethical evaluations (Wilkes et al., 1986; Wilson, 1997).

Philosophy, in particular Eastern versus Western thinking, and religion constitute fundamental supra-cultural dimensions that determine a nation's culture (Schlegelmilch, 1998; Trompenaars, 1994). Eastern cultures have been found to share particular characteristics such as collectivism and context-related-ness (Hall, 1976; Triandis, 1989; Trompenaars, 2000). They have traditionally been distinguished from Western philosophy, which is more individualistic and tightly linked to the Judeo-Christian tradition.

Turkey is classified as a Near Eastern country (see Ronen and Shenkar, 1985). Although there is no official religion in Turkey, 99% of its population is Muslim. Although religion only plays a limited role in public Turkish life (Younis 1997), it cannot be separated from Turkish national identity. Islam is one of the most influential factors shaping the current value system in Turkey (Arslan, 2001). Within the Islamic world, Turkey represents the most democratic country (Younis, 1997).

Turkey, on the other hand, is the largest country in the Eastern Mediterranean and constitutes an important emerging market with vast economic potential. The country is severely indebted and has been classified by the World Bank as a “lower middle income nation”. Turkey’s GNI per capita amounts to USD 6,710 in purchasing power parity (WorldBank, 2005). Its economy is relatively weak but developing rapidly. Its market is growing and its inflation rate is high. Over the last decades, the country has undergone impressive changes to turn itself into a modern participatory democracy. Its close relationships with the new Turkic Central Asian Republics (Azerbaijan, Turkmenistan, Kazakhstan, Uzbekistan, and Kyrgyzstan) have given the country a special bridging role between Asia and Europe, both economically and politically (Worldpress, 2004a).

Despite largely different socio-political and economic conditions, it has been suggested that developed and developing countries converge on these dimensions as a result of globalization. Due to the Turkish government’s recent successful efforts to increase investment in Turkey, the country has in fact come closer to meeting the socio-political and economic standards of the EU (Worldpress, 2004a, b).

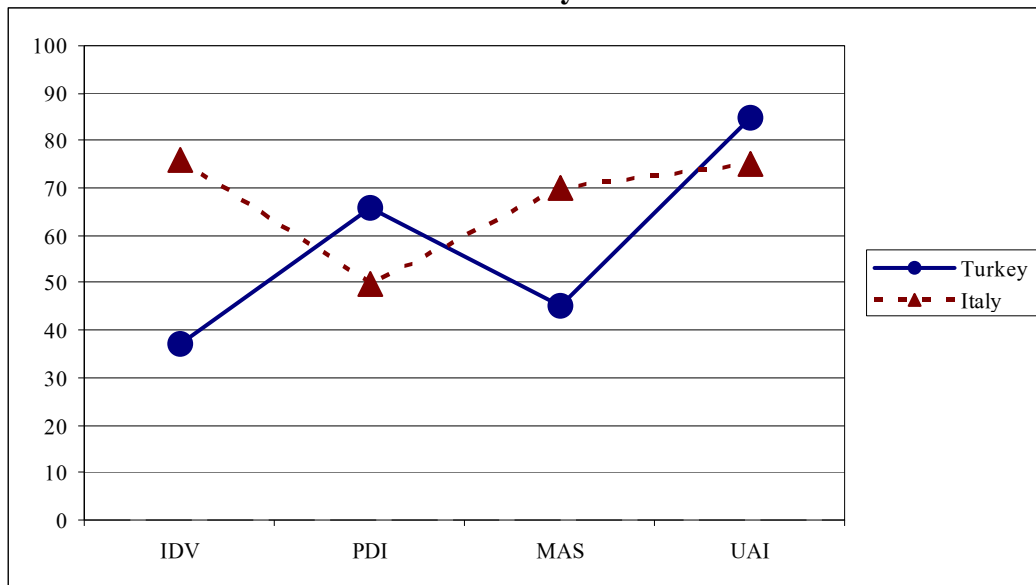
2.3.4. Comparison of Geert Hofstede™ Cultural Dimensions for Italy and Turkey

Power distance, according to Hofstede, is the extent to which people expect and are willing to accept that power is distributed unequally. (p. 28)

Geert Hofstede’s score for Italy that measure is 50. Italians seem to expect differences in power between people, yet they are often cynical about persons in positions of authority. On the other hand Turks are more seem to be expect differences in power

between people. Italians love to ridicule authority and people in positions of power. Breaking petty rules is a source of amusement for many Italians. However, instead of ridiculing, respect to the authorities is more distinct for Turks.

Table 2.4 Comparison of Geert Hofstede Cultural Dimensions for Italy and Turkey



Source: http://www.geert-hofstede.com/hofstede_italy.shtm

According to Geert Hofstede's for Turkey that measure is 66. This means there is a perceived and accepted social distance in Turkey. This is demonstrated by their show of respect for their elder population and those of authority. An example of showing respect would be to call a manager “Mr. Manager” instead of the common greeting of calling a man by his first name, followed by the word, “bey” which is a masculine reference. (Kwintessential Cross Cultural Solutions, Turkey, Naming Conventions para.2)

Individualism is defined as societies in which ties between people are loose meaning individuals are only responsible for themselves and their immediate family. In collective cultures people are born into a group. They remain members of that cohesive group for their entire lives. Their identity is shaped by their "in-group" and throughout their lifetime belong to strong, cohesive in-groups.

According to Hofstede's findings, the values of individualism of Italy is 76, higher than Turkey 37. Italians tend to take care of themselves and their immediate family first and foremost. Italy, It is not uncommon for grown children to live with their parents for years. It is also mostly same for the Turkish people.

Italian businesses are primarily owned by individuals and families. Business is preferably done with people with which one is familiar. Italian decision-making is done behind the scenes, among the in-group. Business meetings are then used to ratify the decision and communicate it to others.

Unacquainted guests will not be invited into an Italian home. Coffee or dinner will be taken with non-family members at a cafe or restaurant. This is not the same for Turkish people. Turks have a fame of hospitality and more enthusiastic to invite the guests to their homes.

Individualism versus Collectivism Index for Turkey was 37. This is a measure of how the people of Turkey have the interest of the group in mind as opposed to the individual. Turkey is considered the crossroads between Asia and Europe. The 37 score may be the result of the Asian influence. Asian countries have very low individualism scores. The lower the score on the Individualism index the more that country's people are collective or group oriented. Many of the businesses in Turkey are family owned. Decisions are based on what is the best for the group. Sacrificing one's own interest for what is better for the group is typical of a score of 37.

Masculine societies have clearly defined gender roles. Men are tough, assertive. Women are modest, tender, nurturing. In feminine societies gender roles overlap. Dominant values in masculine societies are material success and progress and conflicts are resolved through fighting. Feminine societies value people and relationships and resolve conflicts through compromise and negotiation.

Masculinity Index for Italy is 70. Many Italian men still treat women with gallantry and value machismo. Although women have entered the workforce, their numbers are still small and few are in upper echelon positions. Italian households are the sole domain of women; Italian women for the most part cook, clean and care for the

children. Italians place a prime importance on material possessions. It is very important to look good in Italy. However, like a more feminine culture, Italians also know how to take time to appreciate the good things in life. Italians work in order to live rather than living to work. Ambition is not prevalent in Italian culture. Italy is a paternalistic country with the father taking the authoritative role in family matters.

Masculinity Index is low for Turkey. This means a more modest and caring population (Hofstede 2203). For Turkey this does not mean more equality between the sexes. Turkey has definite male, female roles. This means as a people they generally lean more towards the feminine caring personality. This is evident in their tradition of being very hospitable. When you are a guest in a Turks home negative subjects are taboo. You are there to enjoy each other company and to get to know each other. The Turk is still trying to determine if you are “safe” (high UAI) to do business with.

Uncertainty avoidance is the extent to which people feel threatened by uncertain or unknown situations. Italy and Turkey both avoid uncertainly.

Uncertainty Avoidance Index for Italy, according to Hoefstede, is 75. Italy is a very old country that has survived numerous wars, political upheavals, and economic changes. These changes seem to have bred in Italians a greater fear of the unknown.

By and large Italians prefer to do business with people they know. In addition, Italians prefer to know something about an individual before they speak with him/her on the phone. Thus, in business one should send an introductory fax and follow-up with a phone call.

Uncertainty Avoidance Index for Turkey, according to Hoefstede, is 85. This indicates a high value on absolute truth (Hoefstede 2003). Countries with high UAI scores do not deal well with uncertain situations and in order to avoid those kinds of situation they incorporate strict laws (Hofstede 2003). In a business sense the Turk business person wants to get to know you before he will engage in a business relationship with you. One must be prepared to take the time to become friends with his potential business associate so the customer feels comfortable and safe doing business.

He is not going to want to do business with someone he is uncertain about. This UAI score is normal for countries with Muslim foundations.

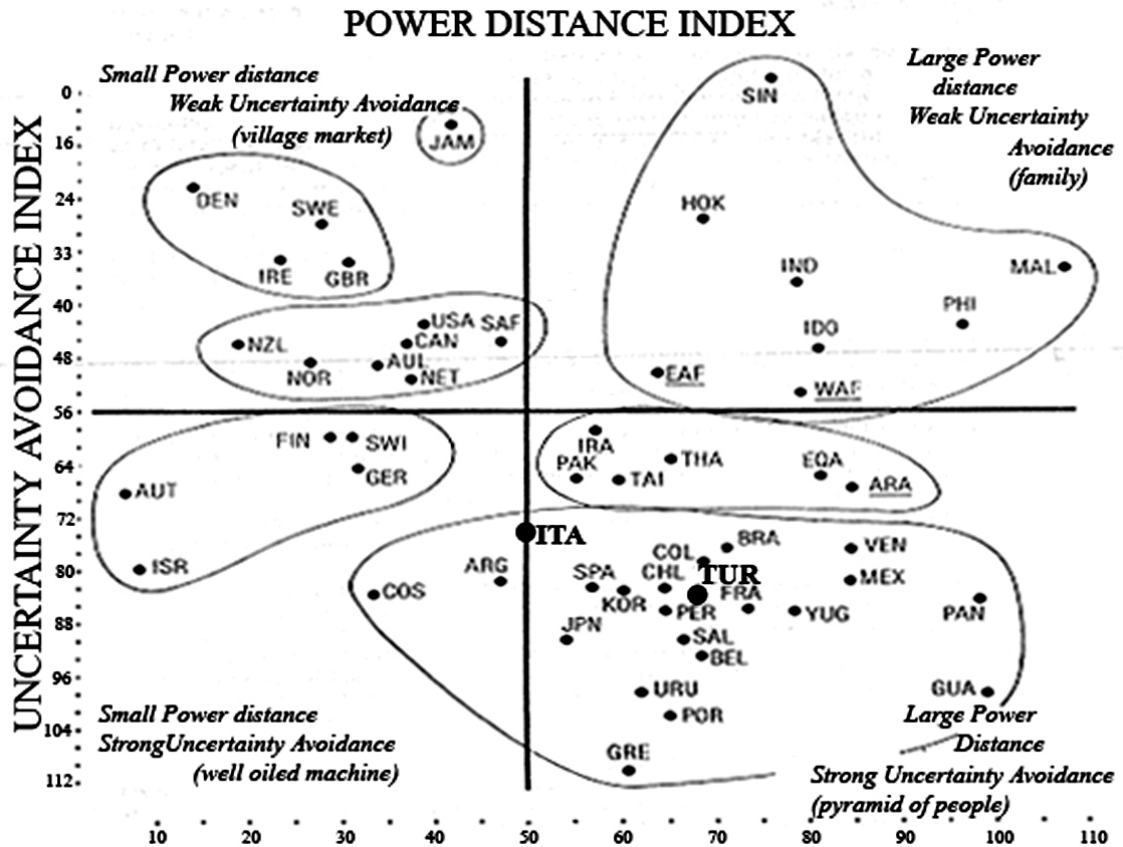


Figure 2.2 Comparison table of power distance and uncertainty Avoidance

According to Hofstede, uncertainty avoidance score for Turkey is 85, for Italy it is 75. Power Distance score for Turkey is 66, for Italy it is 50.

As it is shown on the Figure 2.1, Turkey is in the part, named “pyramid of people”. This means it is distinct that there is a large power distance and strong uncertainty avoidance.

Italy has a medium level of power distance and strong uncertainty avoidance. Its position is between the parts “well oiled machine” and “pyramid of people”.

Turkey is seem to be expect differences in power between people and authority more than Italy. And also, both countries are seem to be expect avoidance of uncertainty.

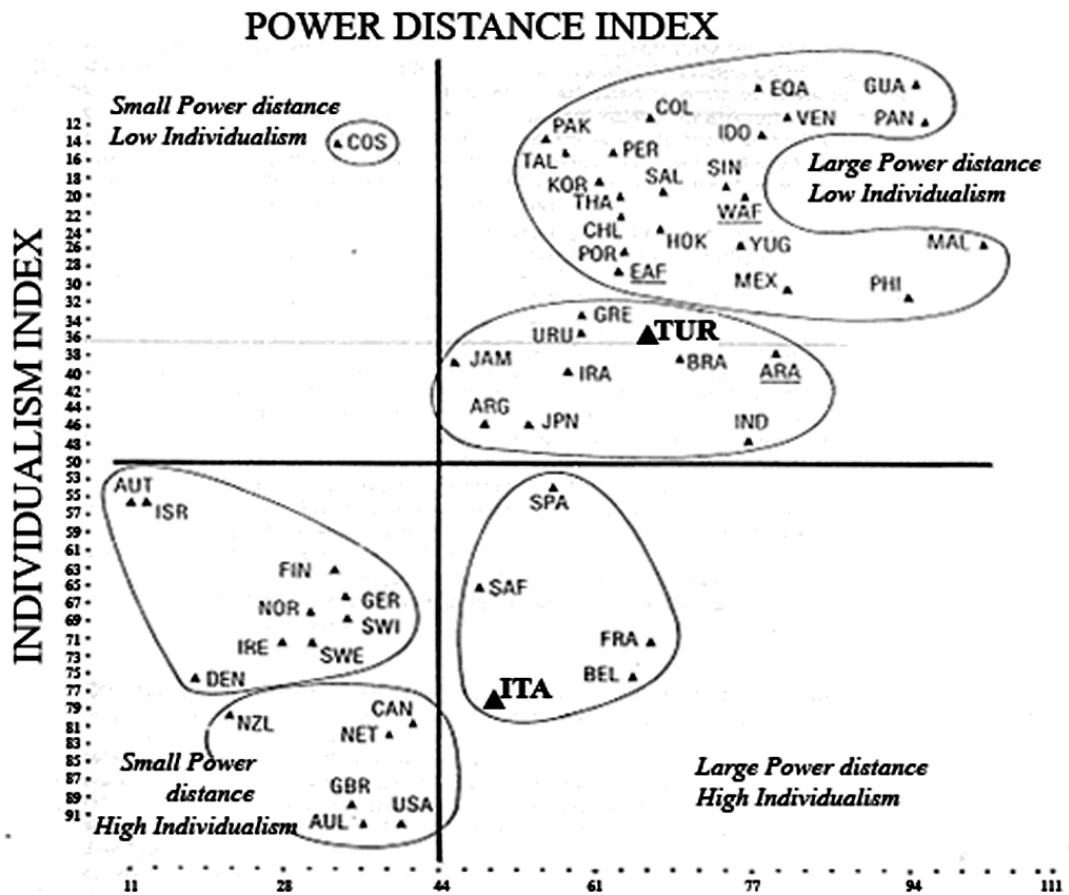


Figure 2.3 Comparison table of power distance and Individualism

Power Distance score for Turkey is 66, for Italy it is 50. Individualism score for Turkey is 37, for Italy it is 76.

Since the power distance scores of two countries, Turkey and Italy, are at high level, Turkey's score is larger than Italy's.

But there is a significant difference between the two countries individualism index. Italy has a moderately high individualism while Turkey has a very low level of score. Italians are more individualistic than Turkish people. Turkey is moderately collective. The Asian culture over Turkey is very effective about the low score of individualism of the Turks.

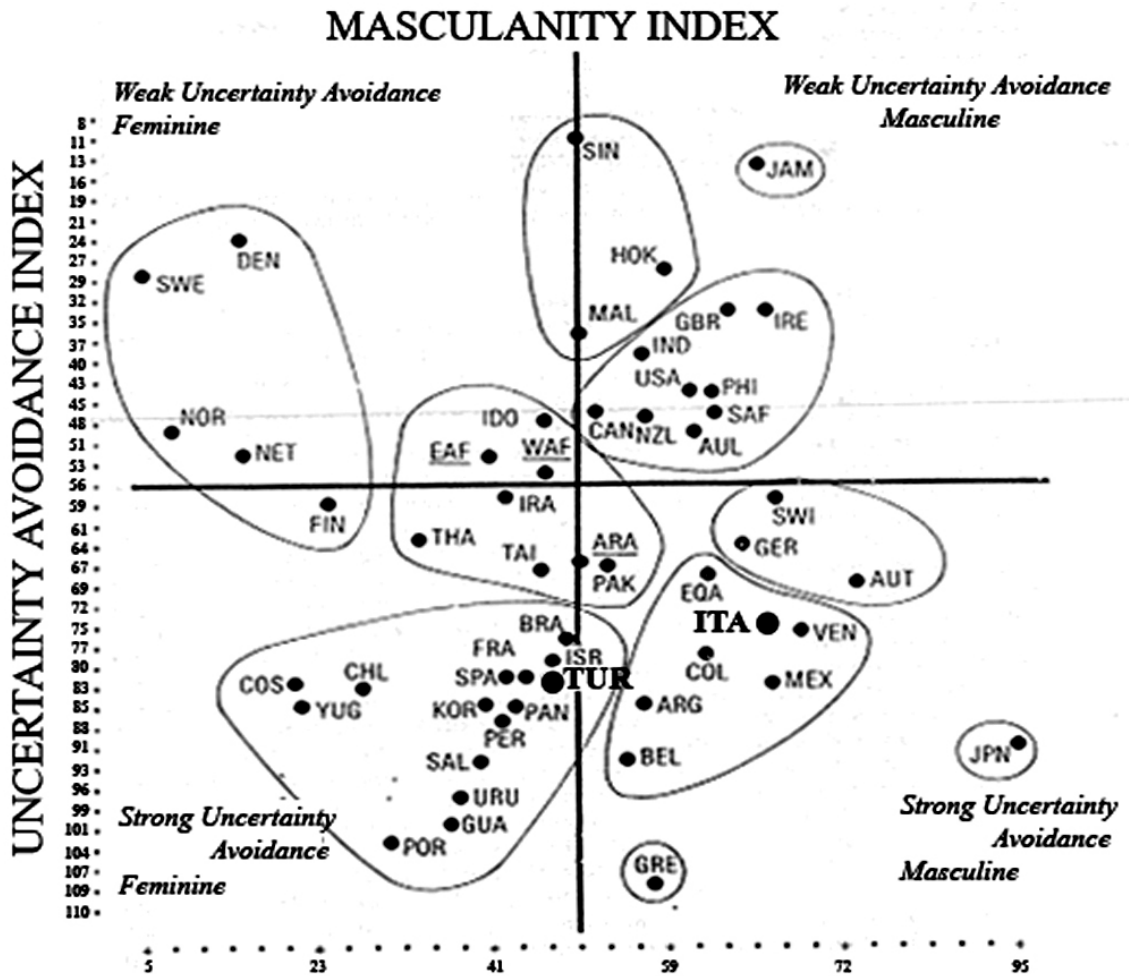


Figure 2.4 Comparison table of Masculinity and Uncertainty Avoidance

According to Hofstede, uncertainty avoidance score for Turkey is 85, for Italy it is 75. The masculinity score is 45 for Turkey, and 70 for Italy.

As it is shown on the Figure 2.3, since Italy is a masculine country and has a strong uncertainty avoidance, Turkey is a moderately feminine country and Turkey's avoidance of uncertainty is stronger than Italy.

3 RESEARCH MODEL

The following hypothesis consider the association between cultural behavior in Turkey and Italy and the decision-making process of ethical business dilemmas. The hypothesis use two theoretical domains, Clark's (1960) Personal Business Ethics Scores responses to ethical business dilemmas, and Hofstede's (1980) cultural dimensions framework (VSM 94).

The hypothesis 1, 2, 3, 4, and 5 seek to verify the extent of the association between Hofstede's five cultural dimensions and business ethics. Hypothesis 6 seeks to verify the extent of the association between Turkish and Italian employees. Examining whether employees from Turkey and Italy react differently when presented with scenarios of ethical dilemmas

3.1 Masculinity

This dimension refers to societies where gender roles are clearly distinct: men are "assertive, tough, and materialistic" and women are "modest, tender, and concerned with the quality of life." Femininity refers to societies where "emotional gender roles [of men and women] overlap" (Hofstede, 2001 & 2005, p. 120).

In this study, it is expected that this dimension has no influence on the ethical behaviors of machine manufacturing industry employees in a society because emotional gender roles do not influence an individual's level of personal ethics or the decision-making process of ethical business dilemmas. Therefore, it is hypothesized that:

H1: Among employees in Turkey and Italy, there is no correlation between masculinity and business ethics scores.

3.2 Uncertainty Avoidance

This dimension refers to the degree an individual within a culture believes he or she is threatened by ambiguous or unheard of situations and the need for written and unwritten rules.

In this study, it is expected that this dimension influences ethical behaviors of individuals in a society and suggests the higher the uncertainty avoidance index the less the risk of unethical behavior because laws and rules tend to be known, predictable, and tolerated. Therefore, it is hypothesized that:

H2: Among employees in Turkey and Italy, there is a positive correlation between uncertainty avoidance and business ethics scores.

3.3 Individualism

This dimension refers to social ties that are loose, where individuals within a society are expected to look out only for themselves and immediate family. Collectivism is the opposite of individualism, and refers to individuals whom from birth are integrated into a close-knit and cohesive society, always protected in return for indisputable loyalty (Hofstede, 2001 & 2005).

In this study, it is expected that this dimension influences ethical behaviors of individuals in a society and suggests the higher the individualism the higher the risk factor for unethical behavior because high individualism implies that loyalty is owed only to the person, i.e., himself or herself. Therefore, it is hypothesized that:

H3: Among employees in Turkey and Italy, there is a negative correlation between individualism and business ethics scores.

3.4 Power Distance

This dimension describes dependence relationships in a country, as well as the power distribution among members of groups, organizations, and society (Hofstede, 2001 & 2005).

In this study, it is expected that this dimension influences ethical behaviors of individuals in a society and suggests the higher the power distance the less the risk factor for unethical behavior because the actions of individuals, groups, and/or organizations are more likely to be guided or informed by respect for and deference to individuals,

groups, and organizations having higher status or authority. Therefore, it is hypothesized that:

H4: Among employees in Turkey and Italy, there is a positive correlation between power distance and business ethics scores.

3.5 Long-Term Orientation

This dimension is based on Confucius' teachings of daily pragmatic rules in ethics with no religious content, combining values and virtues, i.e., perseverance and thrift (Hofstede, 2001 & 2005).

In this study, it is expected that this dimension has no influence on the ethical behaviors of individuals in a society because the structural orientation of a culture as well as the search for truth has no bearing on an individual's level of ethical behavior. Therefore, it is hypothesized that:

H5: Among employees in Turkey and Italy, there is no correlation between long-term orientation and business ethics scores.

3.6 Cross-Cultural Business Ethics

To expand upon existing research in the area of cross-culture and ethics by examining whether employees from Turkey and Italy react differently when presented with scenarios of ethical dilemmas and the influence of culture on such differences if they are shown to exist. Therefore, it is hypothesized that:

H6: Turkish employees' responses to ethical business dilemmas demonstrate that they are more ethical than Italian employees.

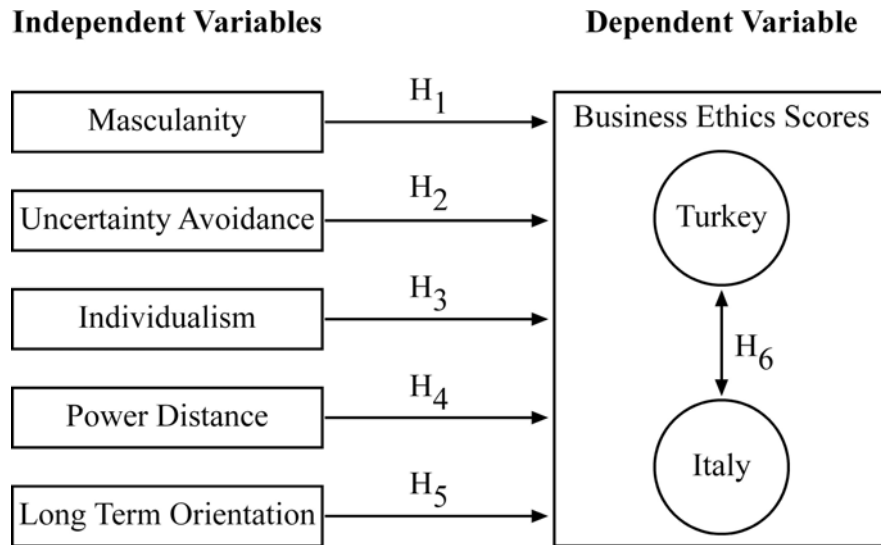


Figure 3.1 Theoretical Model

4 METHODOLOGY

4.1 Aim of the Research

This study intends to understand the importance of business ethics and emphasize the effect of cultural differences on business ethics. For this reason, the concepts of ethics, business ethics and culture are introduced and research in the areas of business ethics, business ethical dilemmas, and culture are presented including theorists Clark and Hofstede.

To expand upon existing research in the area of cross-culture and ethics by examining whether employees from Turkey and Italy react differently when presented with scenarios of ethical dilemmas and the influence of culture on such differences if they are shown to exist.

In this direction of aim of research is to answer the following questions:

- Do cultural dimensions have a significant effect on the business ethics behaviors?
- What are the cultural differences effecting moral behaviors of employees between Turkey and Italy?

4.2 Samples

Data for this study were collected from a sample of 137 respondents, 68 Turkish and 69 Italian.

4.2.1 Turkish Sample

A summary of demographic characteristics of Turkish respondents is provided as follows: out of 68 respondents 23,50% of respondents were female, while 76,50% of the respondents were male. 57,40% of Turkish respondents were single and the percentage of the married respondents is 42,60%.

Table 4.1 Frequency distribution of demographic variables for Turkish Respondents

		Frequency	Percent
Gender	Female	16	23,50 %
	Male	52	76,50 %
	N	68	100,00 %
Marital Status	Single	39	57,40 %
	Married	29	42,60 %
	N	68	100,00 %
Education	University	44	64,70 %
	Masters Degree	20	29,40 %
	Doctorate or above	4	5,90 %
	N	68	100,00 %
Position in Company	Company Owner	13	19,10 %
	High Level Manager	8	11,80 %
	Medium Level Manager	18	26,50 %
	Low Level Manager	4	5,90 %
	Employee	25	36,80 %
	N	68	100,00 %
Working Years in Company	Less than 1 year	15	22,10 %
	1-5 years	31	45,60 %
	6-15 years	22	32,40 %
	N	68	100,00 %
Work Experience	Less than 1 year	2	2,90 %
	1-5 years	21	30,90 %
	6-10 years	27	39,70 %
	11-15 years	13	19,10 %
	16 years and more	5	7,40 %
	N	68	100,00 %
Foreign Language	I don't know	2	2,90 %
	1	43	63,20 %
	2	21	30,90 %
	3	2	2,90 %
	N	68	100,00 %

When the education level of the respondents is taken into the consideration, it is seen that only 5,90% of the respondents have received doctorate degree or above, while a considerable group of 64,70% have received university degree and 29,40% masters degree.

Regarding to the positions of the respondents in their companies, as it is seen from the Table 4.1, 36,80% of the respondents were just employees in their companies. Percentage of the medium level managers was 26,50% while the percentage of the company owners was 19,10%. The percentages of high level and low level managers are 11,80% and 5,90% respectively.

Question about the working years of the respondents in their current companies shows that 45,60% of the Turkish respondents have been working in their current companies for 1-5 years while 32,40% are working for 6-15 years. The percentage of the respondents who are working in their current companies less than 1 year is 22,10%.

The results obtained from the frequency analysis of work experience shows that 2,90% of respondents have work experience less than 1 year. Most of the respondents have work experience of 6-10 years with 39,70%. The percentage of the respondents who have work experience of 1-5 years is 30,90%. As the work experience increases, the percentage of the respondents are decreasing; for 11-15 years it is 19,10% and for 16 years and more it is 7,40%.

The percentages of the number of the foreign languages spoken by the Turkish respondents for 0, 1, 2 and 3 is 2,90%, 63,20%, 30,90%, and 2,90% respectively. It can be seen from the Table 4.1, the percentage of the respondents who cannot speak foreign language and who can speak 3 foreign languages is equal.

4.2.1 Italian Sample

From the Table 4.2, the frequency distribution of demographic variables for Italian Respondents can be seen. A summary of demographic characteristics of Italian respondents is provided as follows: out of 69 respondents 39,10% of respondents were female, while 60,90% of the respondents were male.

Table 4.2 Frequency distribution of demographic variables for Italian Respondents

		Frequency	Percent
Gender	Female	27	39,10 %
	Male	42	60,90 %
	N	69	100,00 %
Marital Status	Single	33	47,80 %
	Married	36	52,20 %
	N	69	100,00 %
Education	High School or Below	21	30,40 %
	University	22	31,90 %
	Masters Degree	20	29,00 %
	Doctorate or above	6	8,70 %
	N	69	100,00 %
Position in Company	Company Owner	7	10,10 %
	High Level Manager	12	17,40 %
	Medium Level Manager	25	36,20 %
	Low Level Manager	5	7,20 %
	Employee	20	29,00 %
	N	69	100,00 %
Working Years in Company	Less than 1 year	3	4,30 %
	1-5 years	19	27,50 %
	6-15 years	24	34,80 %
	16-30 years	20	29,00 %
	31 years and more	3	4,30 %
	N	69	100,00 %
Work Experience	1-5 years	14	20,30 %
	6-10 years	16	23,20 %
	11-15 years	14	20,30 %
	16 years and more	25	36,20 %
	N	69	100,00%
Foreign Language	I don't know	4	5,80 %
	1	11	15,90 %
	2	46	66,70 %
	3	5	7,20 %
	4	3	4,30 %
	N	69	100,00 %

47,80% of Italian respondents were single and the percentage of the married respondents is 52,20%.

When the education level of the respondents is taken into the consideration, it is seen that only 8,70% of the respondents have received doctorate degree or above, while 29,00% have received masters degree, 30,40% have received a degree from high school or below, and 31,90% have received doctorate degree or above.

Regarding to the positions of the respondents in their companies, as it is seen from the Table 4.2, 36,20% of the respondents were medium level managers in their companies. Percentage of the employees was 29,00% while the percentage of the high level managers was 17,40%. The percentages of company owners and low level managers are 10,10% and 7,20% respectively.

Question about the working years of the respondents in their current companies shows that 24,80% of the Italian respondents have been working in their current companies for 6-15 years while 29,00% are working for 16-30 years. The percentage of the respondents who are working in their current companies for 1-5 years is 27,50%. 4,30% is valid for both less than 1 year and 31 years and above answers to this question.

The results obtained from the frequency analysis of work experience shows that 20,30% of respondents have work experience less than 1 year and this percentage is also valid for 11-15 years work experience. Most of the respondents have work experience of 16 years and more with 36,20%. The percentage of the respondents who have work experience of 6-10 years is 23,20%.

The percentages of the number of the foreign languages spoken by the Italian respondents for 0, 1, 2, 3, and 4 is 5,80%, 15,90%, 66,70%, 7,20%, and 4,30% respectively.

4.3 Instruments

Data was collected by means of a self-administered questionnaire survey. The survey was in English and two translations to Turkish and Italian languages are required.

The survey questionnaire is divided into three parts. Part 1 of the survey questionnaire contains demographic questions. Part 2 of the survey questionnaire consists of Clark's Personal Business Ethics Score questions that will measure the graduate-level business students' level of commitment to personal integrity and honesty in business decisions and to the laws that govern business. Part 3 of the survey questionnaire consists of Hofstede's National Culture questions that will compare the graduate-level business students in the United States and in Hong Kong to Hofstede's previously published data.

Two instruments were used in this study. The first instrument is Clark's 1966 Personal Business Ethics Score (PBES) questionnaire, and the second instrument is Hofstede's 1980 National Culture questionnaire.

Researchers have continually looked for the best way to measure effectively an individual's response to an ethical dilemma. Clark's 1966 questionnaire based on previous research in the field of business ethics was used to obtain managers' and students' Personal Business Ethics Scores (PBES) using eleven scenarios as a general outline to measure the moral standards of an individual (see Table 4.3). Here, a Likert approach will be used with a five-point scale.

Hofstede's National Culture questionnaire has been replicated on numerous occasions (Bond, 1980; Hall, 1984-1985; Hoppe, 1990; Lowe, 1993; Søndergaard, 1994; Shane, 1995; Helmreich & Merritt, 1998; de Mooij, 2001; Mouritzen, 2002; and van Nimwegen, 2002).

Table 4.3 Clark's (1966) Personal Business Ethics Score (PBES) Survey Scenarios

No.	Scenario
1	Electrical-equipment price conspiracy.
2	Conflict with superior's ethics.
3	Insider information of stock split
4	Sharp selling of used cars
5	Use of inferior products
6	Padding the expense account
7	Promotion of less capable of based on connections
8	Pressure in newspaper advertising
9	Auditor overlooks a bribe
10	Pirating employee to learn competitor's secrets
11	Recommending questionable bonds

Source: (Mujtaba, 1997, p. 137)

A Likert approach was used with a five-point scale. Questions 1 thru 12 and 15 thru 20 use points labeled: of utmost importance (1), very important (2), of moderate importance (3), of little importance (4), and of very little or no importance (5). Questions 13 and 14 also use a five-point Likert approach: Very Seldom (1), Seldom (2), Sometimes (3), Frequently (4), and Very Frequently (5).

4.4 Statistical Analysis

Reliability analysis was conducted for both Clark's Personal Business Ethics Scores (PBES) Scenarios and Hofstede's National Culture Questions.

In order to test the model, multiple regression analysis was applied.

Later t-test and ANOVA analysis were conducted for demographic variables.

5 RESEARCH FINDINGS

5.1 Factor Analysis and Reliability

Table 5.1 Reliability analysis for Hofstede's National Cultural Survey for Turkey and Italy

<u>Items / Questions</u>	<u>Cronbach's Alpha</u>		<u>N of Items</u>
	<u>Turkey</u>	<u>Italy</u>	
Masculinity			
Have good physical working conditions (good ventilation and lighting, adequate work space, etc).			
Have an opportunity for advancement to higher level jobs.			
	.365	.249	4
How often do you feel nervous or tense at work?			
How frequently, in your experience, are subordinates afraid to express disagreement with their superiors?			
Uncertainty Avoidance			
Be consulted by your direct superior in his/her decisions.			
Have an element of variety and adventure in the job.			
One can be a good manager without having precise answers to most questions that subordinates may raise about their work.			
	.291	.129	4
A company or organization's rules should not be broken - not even when the employee thinks it is in the company's best interest.			
Individualism			
Have sufficient time for you personal or family life.			
Personal steadiness and stability.			
Most people can be trusted.			
When people have failed in life it is often their own fault.			
	.016	.026	4
Power Distance			
Have a good working relationship with your direct superior.			
Work with people who cooperate well with one another.			
An organization structure in which certain subordinates have two bosses should be avoided at all cost.			
	.602	.417	4
Competition between employees usually does more harm than good.			
Long-Term Orientation			
Have security of employment.			
Thrift (being careful with money).			
Persistence (perseverance).			
Respect for tradition.			
	.751	.391	4

Table 5.2 Factor analysis for PBES

<u>Items / Questions</u>	<u>Loading</u>	<u>Cronbach's Alpha</u>	<u>N of Items</u>
Factor 1: Defraudation			
Büilent sells used cars for an Auto Company. Although Büilent feels that the cars sold are reasonably priced, in the sales talk Büilent is forced to match the extravagant claims and tactics of competitors. The company engages in such practices as setting back the speedometers, hiding major defects, and putting pressure on prospects to close a deal on their first visit. Büilent knows that the company could not survive without such practices. Although, Büilent disagrees with such practices, nevertheless, Büilent follows these practices.	.770		
Mert is a sales person for Sweet Soap Company. With commissions, Mert's salary is \$36,000 per year. Mert usually supplements this to the extent of about \$1,800 per year by charging certain unauthorized personal expenses against the expense account. Mert feels that this is a common practice in the company; and if everybody is doing it, Mert should do it also.	.749		
Kemal, editor of the Daily News is troubled. Kemal has just received a visit from Cramer, a public relations executive with the Aztec Department Store. Aztec is a big advertiser in the Daily News and its continued purchase of advertising space is very important to the paper. Recently, Aztec sold a large quantity of appliances, which proved to be defective, and refused to exchange the merchandise for better quality products. The Daily News at the present time is running a series on local business firms. Kemal wants to be sure that a story on the Aztec will contain no mention of this unfortunate occurrence. Kemal is troubled; but in order not to offend this important advertiser, Kemal agrees not to mention the sale of defective appliances.	.674	.693	4
Faruk, President of Faruk Fashions Co., has heard rumors that a competitor, Sunset Fashion, is coming out with a new line of spring styles, which in all likelihood will sweep the market. Faruk cannot afford to wait until the new styles come out and hires Haluk, plant supervisor of Sunset. Although Haluk is not a designer, in the capacity of plant supervisor Haluk has become thoroughly familiar with the new Sunset line. It is understood that Haluk will reveal the full details of the new Sunset styles to the new employer, Faruk Fashions Co.	.657		
Factor 2: Abuse			
Tarik, a member of the Board of Directors of MM Electronic Corp., has just learned that the company is about to announce a 2-for-1 stock split and an increase in the dividends. Tarik personally is on the brink of bankruptcy. A quick gain of a few thousand dollars can save Tarik from economic and social ruin. Tarik decides to take advantage of this information and purchases stocks now to sell back in a few days for a profit.	.790		
Bahadır, Treasurer of KLK Enterprises, is about to retire and contemplates recommending one of two assistants for promotion to treasurer. Bahadır is sure that the recommendation will be accepted, but also knows that the assistant not recommended will find his/her promotion opportunities seriously limited. One of the assistants, Merve, seems most qualified for the new assignment, but the other assistant, Pertev, is related to the president of KLK's biggest customer. Though Bahadır hates to do it, Bahadır recommends Pertev for the job because the relationship with the customer will help KLK's	.658	.505	3
A number of high-ranking executives of several electrical companies were convicted and sentenced to jail for conspiring to fix the prices of heavy electrical equipment. Their defense counsel argued that they sought to rationalize a chaotic pricing situation.	.626		

5.2 Multiple Regression

A series of multiple regression analyses was conducted.

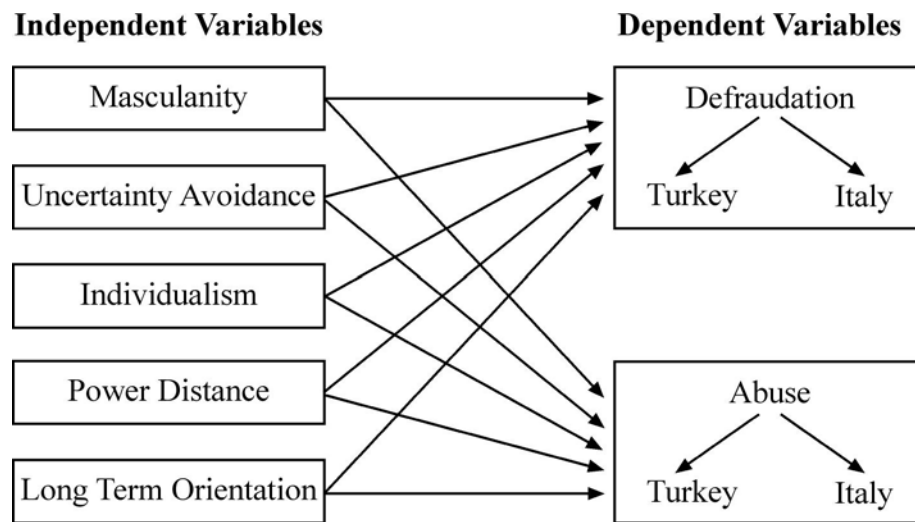


Figure 5.1 Theoretical Model With Subsets of Dependent Variable PBES

5.2.1 Multiple Regressions for Defraudation Factor

When we conducted multiple regression analyses for defraudation factor both for Turkey and Italy it was found that there is no significant correlation between Turkish employees and defraudation factor. However it is seen that there is significant correlation between Italy and defraudation factor (see Table 5.3).

Defraudation factor in Italy was explained by Individualism ($\beta=-0.500$, $p<0.000$) and Power Distance ($\beta=0.355$, $p<0.000$). The overall model summary values are; $R=0.546$, $R^2=0.298$, $F=13.775$, $p=0.000$.

Table 5.3: Multiple Regressions for defraudation factor for Italy

Dependent Variable : Business Ethics Scores			
Independent Variables :	Beta	t-value	p-value
Individualism	-0,500	-4.689	0.000
Power Distance	0,355	3.330	0.000
R=0.546 R ² =0.298			
F=13.775 p=0.000			

5.2.2 Multiple Regressions for Abuse Factor

When multiple regression analyses was conducted for abuse factor both for Turkey and Italy, it is found that there is no significant relation between Turkey and abuse factor. However it is seen that there is significant relation between Italy and abuse factor (see Table 5.4).

Abuse factor in Italy was explained by Masculinity ($\beta=0.360$, $p<0.002$) and Uncertainty Avoidance ($\beta=-0.262$, $p<0.026$). The overall model summary values are; $R=0.411$, $R^2=0.169$, $F=6.601$, $p=0.002$.

Table 5.4: Multiple Regressions for abuse factor for Italy

Dependent Variable : Business Ethics Scores			
Independent Variables :	Beta	t-value	p-value
Masculinity	0,360	3.148	0.002
Uncertainty Avoidance	-0,262	-2.285	0.026
R=0.411 R ² =0.169			
F=6.601 p=0.002			

5.3 Independent Sample t-Test

In order to find out if the constructs showed any differences with regard to Nationality and gender of the respondents independent sample t-Test were conducted.

5.3.1 Independent Sample t-Test for Nationality Variable

As a result of the independent sample t-test, significant differences were found only for Turkish and Italian respondents in abuse factor. As a result, it can be commented that Italian respondents are more prone to abuse than Turkish respondents.

Table 5.5: Independent Sample t-test for Nationality

		N	Mean	Std.Dev.		t-value	df	Sig. (2 tailed)
Abuse	Turkish	68	3,3971	0,83111	Equal variances assumed	-3.556	135	0.001
	Italian	69	3,8937	0,80337	Equal variances not assumed	-3.556	134,68151	0,00052

5.3.2 Independent Sample t-Test for Turkish Gender Variable

As a result of the independent sample t-test, significant differences were found only for abuse factor between Turkish male and female respondents. As a result, it can be commented that Turkish male respondents are more prone to abuse than female respondents.

Table 5.6: Independent Sample t-test for Turkish Gender Variable

		N	Mean	Std.Dev.		t-value	df	Sig. (2 tailed)
Abuse	Turkish Female	16	3,3333	0,55777	Equal variances assumed	-0.348	66	0.729
	Turkish Male	52	3,4167	0,90237	Equal variances not assumed	-0.445	41.056	0,659

5.3.3 Independent Sample t-Test for Italian Gender Variable

As a result of the independent sample t-test, significant differences were found for abuse factor, individualism and long term orientation variables between Italian male and female respondents.

As a result, it can be commented that Italian male employees are more prone to abuse than the female employees ($\text{mean}_{\text{female}} = 3,6543$, $\text{mean}_{\text{male}} = 4,0476$).

As it can be seen from the Table 5.7, Italian female employees are more individualistic than the male employees ($\text{mean}_{\text{female}} = 2,4074$, $\text{mean}_{\text{male}} = 2,3631$).

To talk about the Long Term Orientation; Italian female employees are more long term oriented than the male employees ($\text{mean}_{\text{female}} = 2,1204$, $\text{mean}_{\text{male}} = 1,9821$).

Table 5.7: Independent Sample t-test for Italian Gender Variable

		N	Mean	Std.Dev.		t	df	Sig. (2 tailed)
Abuse	Italian Female	27	3,6543	0,96734	Equal variances assumed	-2.030	67	0.626
	Italian Male	42	4,0476	0,64422	Equal variances not assumed	-1.864	40.835	0.673
Individualism	Italian Female	27	2,4074	0,50549	Equal variances assumed	0.489	67	0.226
	Italian Male	42	2,3631	0,24196	Equal variances not assumed	0.425	33.759	0.290
Long Term Orientation	Italian Female	27	2,1204	0,61773	Equal variances assumed	1.222	67	0,046
	Italian Male	42	1,9821	0,31907	Equal variances not assumed	1.074	35.030	-0,70

5.4 One Way ANOVA Test

To test if there were differences between age groups ANOVA tests were performed.

5.4.1 Age Groups One Way ANOVA Test for Italian Employees

The analysis of variance we performed between the four different age groups among Italian respondents (see Table 5.8). Since the sample for Turkish employees is not enough we could not apply tests for Turkish respondents.

It can be commented that respondents in 56 or above age range have more masculinity than the other age groups (MeanRank_{56 or above} = 57,0833). After 56 or above age range, 36-45 age range comes second (MeanRank₃₆₋₄₅ = 39,2778), the third and the fourth ones are 46-55 age range and 25-35 age range respectively (MeanRank₄₆₋₅₅ = 29,6538 , MeanRank₂₅₋₃₅ = 29,3871).

For individualism, 25-35 age range is the most individualistic age group (MeanRank₂₅₋₃₅ = 40,1452) . Second, third and the fourth age groups are 36-45, 46-55, 56 or above respectively (MeanRank₃₆₋₄₅ = 35,6053 , MeanRank₄₆₋₅₅ = 30,0385 , MeanRank_{56 or above} = 17,2500). So it can be commented that the more the age is the less the individualism scores of the Italian employees.

The most long term oriented age groups is 56 or above age range (MeanRank_{56 or above} = 42,2500). 25-35 age range comes the second (MeanRank₂₅₋₃₅ = 41,0000), 36-45 age range comes after 25-35 age range (MeanRank₃₆₋₄₅ = 29,9474), the fourth one is 46-55 age range (MeanRank₄₆₋₅₅ = 24,7308).

Table 5.8: One-Way ANOVA test for age groups

	Age Group	N	Mean Rank	Chi-Square	df	Sig.
Masculinity	25-35	31	29,3871	12,379	3	0.006
	36-45	18	39,2778			
	46-55	13	29,6538			
	56 or above	6	57,0833			
Individualism	25-35	31	40,1452	7,974	3	0.047
	36-45	19	35,6053			
	46-55	13	30,0385			
	56 or above	6	17,2500			
LongTerm Orientation	25-35	31	41,0000	8,532	3	0.036
	36-45	19	29,9474			
	46-55	13	24,7308			
	56 or above	6	42,2500			

6 DISCUSSION AND CONCLUSION

The purpose of the study was to conduct and evaluate a cross-cultural comparison between Turkish and Italian employees, using the National Culture survey (VSM 94) designed by Hofstede (1980) and the Personal Business Ethical Score (PBES) survey designed by Clark (1966).

As a result of the analysis, the PBES is defined by two subsets, namely defraudation and abuse.

The analysis showed that there is no correlation between masculinity and defraudation for both Turkish and Italian employees. But we found that there is a significant correlation ($p=0.002$) between masculinity and abuse for Italian employees while there is no correlation for Turkish employees.

About the uncertainty avoidance variable, it is found that there is no correlation between uncertainty avoidance and defraudation for Turkish employees. This result is also valid for Italian employees; there is no correlation between uncertainty avoidance and defraudation for Italian employees. Besides this, we found that there is a significant correlation ($p=0.026$) between uncertainty avoidance and abuse for Italian employees. Again, there is no correlation between uncertainty avoidance and abuse for Turkish employees.

To talk about individualism variable, it can be said that there is no correlation between individualism and defraudation for Turkish employees. For Italian employees, there is a significant correlation ($p=0.000$) between individualism and defraudation. When we make analysis for the correlation between individualism and abuse we saw that there is no correlation between individualism and abuse for both Turkish and Italian employees.

One of the dependent variables is power distance. After the analysis we found a significant correlation between power distance and defraudation for Italian employees ($p=0.001$). Again, also for this variable, we found that there is no correlation between power distance and defraudation for Turkish employees. About the correlation between

power distance and abuse, the results show that there is no correlation between power distance and abuse for Turkish employees. The same result is obtained for Italian employees. There is no correlation between power distance and abuse for Italian employees.

The fifth variable is long-term orientation. It is found that there is no correlation between long-term orientation and defraudation for Turkish employees. The result is the same for Italian employees; there is no correlation between long-term orientation and defraudation for Italian employees. As there is no correlation between long-term orientation and defraudation for both Turkish and Italian employees, it is also valid for abuse. There is no correlation between long-term orientation and abuse for both Turkish and Italian employees.

7 LIMITATIONS

As the biggest limitation, we can say that the reliability of the National Culture survey (VSM 94) designed by Hofstede (1980) was not high. It has been about 28 years since this survey was designed. The researches should develop new surveys in order to have more reliable results.

Secondly, the sample of Turkish employees was not enough to have significant results. Therefore further research has to be conducted with more samples both for Turkey and Italy in order to have more significant and reliable results.

Thirdly, we had a time limitation for Italian sample. Since Italy has August holidays and the Italian employees leave the offices at the beginning of August, we collected questionnaires till the end of July 2008.

APPENDIXES

APPENDIX 1 : Questionnaire in Turkish

Değerli anket katılımcısı,

Bu anket formu, T.C. Marmara Üniversitesi Sosyal Bilimler Enstitüsü, Yönetim ve Organizasyon (İngilizce) Yüksek Lisans Programı öğrencisi Mehmet Eren Erdoğan'ın yüksek lisans tezi için hazırlanmıştır.

Bu anket formunun kullanılacağı araştırmanın amacı, Türkiye ve İtalya'daki çalışanların, iş etiği konusundaki yaklaşımlarını karşılaştırmalı olarak ölçmektir.

Vermiş olduğunuz bilgiler gizli tutulacak ve sadece akademik çalışma için kullanılacaktır.

ANKETİ DOLDURMANIZ YAKLAŞIK 15 DAKİKANIZI ALACAKTIR.
Katılımınızdan ve sabrınızdan dolayı teşekkür ederiz.

Yüksek Lisans Öğrencisi :
Mehmet Eren Erdoğan

Tez Danışmanı
Yrd. Doç. Dr. Beril Durmuş

BÖLÜM 1

1 - 13 arasındaki sorular demografik sorulardır.

1- Cinsiyetiniz?

- Bayan
 Erkek

2- Yaşınız?

- 25-35
 36-45
 46-55
 56 yada üzeri

3- Medeni Haliniz?

- Bekar
 Evli

4- Uyuřunuz?

- Türk
- İtalyan

5- Türkiye'de mi doğdunuz? (Cevabınız Evet ise lütfen 6. soruyu atlayınız).

- Evet
- Hayır

6- İtalya'da mı doğdunuz?

- Evet
- Hayır

7- Kaç yıldan beri Türkiye'de yaşıyorsunuz? (Türkiye' de yaşıyorsanız 8. soruyu atlayınız).

- 1-5
- 6-10
- 11-19
- 20 yıl ve üzeri

8- Kaç yıldan beri İtalya'da yaşıyorsunuz?

- 1-5
- 6-10
- 11-19
- 20 yıl ve üzeri

9- Eğitim durumunuz?

- Lise ve altı
- Üniversite
- Yüksek Lisans
- Doktora ve üzeri

10- Çalıştığınız şirketteki pozisyonunuz nedir?

- Şirket sahibi
- Yüksek kademeli yönetici

- Orta kademeli yönetici
- Düşük kademeli yönetici
- Çalışan

11- Şu andaki şirketinizde kaç yıldır çalışıyorsunuz?

- 1 yıldan az
- 1-5 yıl arası
- 6-15 yıl arası
- 16-30 yıl arası
- 31 yıl ve üzeri

12- Kaç yıllık iş tecrübeniz var?

- 1 yıldan az
- 1-5 yıl arası
- 6-10 yıl arası
- 11-15 yıl arası
- 16 yıl ve üzeri

13- Kaç yabancı dil biliyorsunuz?

- Yabancı dil bilmiyorum
- 1
- 2
- 3
- 4

BÖLÜM 2

14 - 24 arasındaki sorular iş etiği ile ilgilidir.

14- Elektrikli sanayi ekipmanları üreten çeşitli firmalardan bir grup üst düzey yönetici, sanayi tipi elektrikli cihazların fiyatlarını sabitlemek üzere gizlice anlaşarak birlikte hareket etmek suçundan hüküm giyip hapisle cezalandırılmıştır. Savunma avukatları ise, yöneticilerin bu hareketinin karmaşık fiyatlandırmaların bulunduğu bir piyasaya rasyonellik getirmekten başka bir amacı olmadığını öne sürmüştür. Bu yöneticilerin yaptıkları hakkındaki değerlendirmeniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

15- Ali, X Firmasının satış temsilcisidir. Ali, Satış Müdür Yardımcısı Mehmet tarafından, etikdışı bulduğu bir satış politikasını benimsemeye zorlanmıştır. Mehmet ve Ali bu satış politikasını uzun uzadıya tartışmıştır, Mehmet önerdiği satış yöntemini etik açıdan doğru bulmaktadır. Mehmet, Ali'ye bu satış politikasını takip etmesini buyurur, ve Ali de istemeyerek de olsa denileni yapar. Mehmet'in bu davranışı hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

16- Tarık MM Electronic Corp. şirketinin yönetim kurulundadır ve şirketin 1'e 2 hisse arttırımına gidip, kar paylarını yükselteceğini öğrenmiştir. Tarık'ın kendi mali durumu hiç iyi değildir, iflasın eşiğindedir. Çabuk kazanılacak bir kaç bin dolar onu ekonomik ve sosyal çöküşten kurtarabilecektir. Tarık bu bilgiden faydalanmaya karar verir ve bir kaç gün sonra kar ederek satmak üzere hisseler satın alır. Tarık'ın bu davranışları hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

17- Bülent bir otomobil firmasında ikinci el araba satıcısıdır. Bülent sattığı arabaların uygun fiyatlarda olduğunu düşünmesine rağmen, müşterilerle diyalogunda rakiplerinin kullandığı taktiklere ve abartılmış vaatlere başvurmaya zorlanmaktadır. Çalıştığı firma, km sayaçları üzerinde oynama yapıp küçültmek, aracın önemli hasarlarını saklamak ve muhtemel alıcıları daha ilk ziyaretlerinde pazarlığı sonuçlandırmaya zorlamak gibi yöntemlere başvurmaktadır. Bülent şirketin bu tip yöntemlerle çok fazla uzun ömürlü olmayacağını bilmektedir, ve bu uygulamaları onaylamamaktadır ancak Bülent yine de bu yöntemleri takip

etmektedir. Bülent'in bu davranışları hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

18- CCC Mühendislik firması, büyük bir ucuzluk zincirinin yeni bir mağazasının inşaaı için kuvvetli rakiplere karşı büyük ölçekli bir ihaleye girmiştir. Firmanın ortaklarından Cenk, CCC'nin bu işe çok ihtiyacı olduğunu göz önüne alarak, diğer rakip firmaların tekliflerinden daha düşük olacağı kesin bir fiyat önermeyi ve daha düşük kaliteli malzeme kullanarak kara geçmeyi teklif eder. Cenk bunun bina müfettişlerinin şüphesini uyandırmadan yapılabileceğinden emindir. Cenk ihaledeki tüm firmaların, ihale çok çekişmeli olduğundan, ihaleyi kazanmaları halinde böyle yapmaları gerekeceğini iddia etmektedir. CCC'nin daha tecrübeli olan ortağı, bunun çok da alışılmadık bir uygulama olmadığını belirterek, Cenk'in fikrini destekler. Cenk'in davranışları hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

19- Mert, Sweet Soap Company'de bir satış elemanıdır. Yıllık maası, \$36,000'dir. Mert, bu geliri, her yıl harcırahına gizlice eklediği onaylanmayacak kişisel harcamalarıyla, \$1800 kadar fazlalaştırmaktadır. Mert bunun şirkette yaygın bir uygulama olduğunu düşünmekte ve eğer herkes yapıyorsa, kendisinin de yapmaması için bir neden olmadığını hissetmektedir. Mert'in davranışları hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

20- Bahadır, KLK Yatırım'ın haznedarı, emekliye ayrılmadan önce iki asistanından birini haznedar pozisyonuna terfi için önermeyi düşünmektedir.

Bahadır, önerisinin kabul edileceğinden emindir, ancak bununla birlikte önerilmeyen asistanının promosyon şansının hayli azalacağını bilmektedir. Asistanlardan biri, Merve, bu iş için daha uygundur fakat diğer asistan Pertev, KLK'nın en büyük müşterisiyle bağlantılara sahiptir. Bahadır, yapmaktan hiç memnun olmasa da, Pertev'in müşterisiyle olan ilişkilerinin KLK'nın yararına olacağını düşündüğünden Pertev'i kendi pozisyonu için önerir. Bahadır'ın bu davranışı hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

21- Daily News'un editörü Kemal, sorunlu bir dönemdedir. Kısa bir süre önce Aztec Department Store'un halkla ilişkiler sorumlusu Sinan tarafından ziyaret edilmiştir. Aztec, Daily News'un önemli reklam verenlerindedir ve ilan sayfalarının kesintisiz olarak satın alınması gazete için çok önemlidir. Bir süre önce Aztec büyük miktarda ev eşyası satışında bulunmuş ve ürünlerin hatalı olduğu ortaya çıkmıştır, ancak Aztec, ürünleri sağlam ve yeni ürünlerle değiştirmeyi reddetmektedir. Daily News aynı zamanlarda, yerel firmalar üzerine bir haber dizisi yayınlamaktadır. Sinan, Aztec hakkındaki haberlerin bu haber dizisine dahil edilmemesini istemektedir. Kemal bu durumdan hoşnut değildir ama bu önemli reklam vereni öfkelenmemek için, hatalı ürünlerin satışının haber yapılmamasını kabul eder. Kemal'in bu davranışı hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

22- Bir serbest muhasebeci olan Selim, Lake Trucking Company'nin hisselerinin halka arzı öncesi defterlerinin teftişi için çağırılmıştır. Teftiş sırasında Selim, Chicago Advertising Company'e ödenmiş, \$20,000'lik şüpheli bir reklam harcaması farkeder. Bu tek seferlik bir ödemedir ve aynı Chicago firması ile bir daha iş yapılmamıştır. Lake Trucking Company'nin müdür yardımcısı olan Veli, Selim'le mülakatında, bu paranın aslında bir sendika görevlisine rüşvet olarak verildiğini itiraf eder. Veli, bunun şirket için bir dönüm noktası olduğunu şu sözleriyle ifade eder: "Ya bu rüşveti ödeyecektik, ya da bu işi bırakacaktık." Ancak bir çalışan yetkilendirme programı sayesinde, Veli böyle bir durumun tekrarının mümkün olmayacağını belirtir ve Selim'den bu durumdan teftiş raporunda bahsetmemesini ister. Şirketin bu durum dışında iyi yönetildiği

düşünerek Selim bu olayı görmezden gelmeyi kabul eder. Selim'in bu davranışı hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

23- Faruk Fashions Co.'nun başkanı olan Faruk, rakip firma Sunset Fashion'ın önümüzdeki sezon piyasayı silip süpürecek yeni bir bahar koleksiyonu ile geliyor olduğu duyumunu almıştır. Faruk yeni ürünlerin piyasaya çıkmasını beklemeyi göze alamaz ve Sunset'in üretim sorumlusu Haluk'u kendi şirketine alır. Haluk bir tasarımcı olmamasına rağmen, eski isisi sırasında yeni çıkacak Sunset koleksiyonu hakkında yeterince bilgiye sahiptir. Haluk, Sunset'in yaklaşan sezon koleksiyonuna dair, Faruk Fashions Co.'ya detaylı bilgiler vereceği anlaşılmaktadır. Faruk'un bu davranışı hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

24- Alkım, Fare and Shear borsa simsarlarının satış sorumlusudur. Alkım, firmasının Electric Power Co. hisselerinden oluşan yüklü envanterinden dolayı, müşterilere Electric Power Co. hisselerini önermek üzere talimat almıştır. Alkım bu hisselerin mevcut şartlar altında iyi bir yatırım olmadığını düşünmekte ve müşterilere bu hisseleri tavsiye etmekte gönülsüz hissetmektedir. Ancak bir süre düşündükten sonra şirket direktiflerine uymaya karar verir ve bu hisseleri tavsiye eder. Alkım'ın bu davranışları hakkındaki fikriniz nedir?

- Kesinlikle katılıyorum
- Katılıyorum
- Az katılıyorum
- Biraz katılıyorum
- Hiç katılmıyorum

BÖLÜM 3

25 - 44 arası sorular Hofstede'in Ulusal kültür sorularıdır.

25 - 32 arası soruları cevaplarken;

İdeal bir iş düşünün (mevcut işinizi gözardı ederek), bu ideal işi seçmeniz için aşağıdaki kriterler ne kadar önemli olurdu?

Cevap verirken aşağıdaki ölçeği kullanınız (lutfen her satırda sadece bir cevabı işaretleyiniz) :

1 = çok fazla önemli

2 = oldukça önemli

3 = önemli

4 = az önemli

5 = önemsiz

25- Özel hayatınız ve aileniz için yeterli zamana sahip olmak

- 1
- 2
- 3
- 4
- 5

26- İyi fiziksel çalışma şartlarına sahip olmak

- 1
- 2
- 3
- 4
- 5

27- Yöneticinizle iyi bir ilişki içinde olmak

- 1
- 2
- 3
- 4

5

28 - İşte kalma garantisi

1

2

3

4

5

29 - Birbiri ile iyi anlaşılan insanlarla çalışmak

1

2

3

4

5

30 - Yöneticinizin, kararlarında size danışması

1

2

3

4

5

31 - Terfi imkanlarının bulunması

1

2

3

4

5

32 - İşin çeşitlilik ve macera barındırması

1

- 2
- 3
- 4
- 5

33 - 36 arası soruları aşağıdaki soru için cevaplayınız;
Özel hayatınızda, aşağıdakilerin her biri ne kadar önemlidir?

Cevap verirken aşağıdaki ölçeği kullanınız (lutfen her satırda sadece bir cevabi işaretleyiniz) :

- 1 = çok fazla önemli
- 2 = oldukça önemli
- 3 = önemli
- 4 = az önemli
- 5 = önemsiz

33 - Kişisel süreklilik ve istikrar

- 1
- 2
- 3
- 4
- 5

34 - Tutumluluk

- 1
- 2
- 3
- 4
- 5

35 - Sebat etmek

- 1
- 2
- 3

4

5

36 - Geleneğe saygı

1

2

3

4

5

37 - 44 arası soruları cevaplarken aşağıdaki ölçeği kullanınız (lutfen her satırda sadece bir cevabi işaretleyiniz) :

1 = çok nadir

2 = nadir

3 = arada sırada

4 = sıkça

5 = çok sık

37 - İş yerinde ne sıklıkta endişeli ve gergin hissediyorsunuz?

1

2

3

4

5

38 - Tecrübelerinize göre, alt kademedeki çalışanlar yöneticilerle fikir uyuşmazlığında olduklarında ne sıklıkta bunu ifade etme korkusu yaşıyorlar?

1

2

3

4

5

39 - İnsanların çoğunluğu güvenilirdir.

1

- 2
- 3
- 4
- 5

40 - Alt kademe çalışanların kendi işleri hakkındaki sorularına kesin cevapları olmayan biri de iyi bir yönetici olabilir.

- 1
- 2
- 3
- 4
- 5

41 - Çalışanların bağlı olduğu iki patronun bulunduğu kurumsal yapılardan her ne pahasına olursa olsun kaçınılmalıdır.

- 1
- 2
- 3
- 4
- 5

42 - Çalışanlar arasındaki rekabet yarardan çok zarar getirir.

- 1
- 2
- 3
- 4
- 5

43 - Bir şirketin veya kurumun kuralları bozulmamalıdır - bir çalışan bunun şirket yararına olacağını düşünüyorsa bile.

- 1
- 2
- 3

4

5

44 - İnsanlar hayatta başarısız olduklarında çoğunlukla bu onların kendi hatalarıdır.

1

2

3

4

5

APPENDIX 2 : Questionnaire in Italian

Caro partecipante,

Questo questionario è stato preparato per la Tesi di Master dello studente Mehmet Eren Erdogan, allievo del T.C. Marmara University, Institute of Social Sciences, Organization and Management (English) Department.

Lo scopo della ricerca per la quale il presente questionario è stato preparato è di paragonare i diversi approcci nell'etica degli affari delle persone impiegate nell'industria sia in Italia che in Turchia.

Le informazioni da Lei fornite saranno classificate e verranno usate solo nell'ambito della ricerca accademica.

Per compilare questo questionario, ci vorranno all'incirca 15 minuti.

La ringrazio per la partecipazione.

Il Studente:
Mehmet Eren Erdoğan

Consigliere della Tesi:
Yrd. Doç. Dr. Beril Durmuş

1° parte

Domande tra 1 e 13 sono domande demografiche.

1- Sesso?

- Femmina
- Maschio

2- Età?

- 25-35
- 36-45
- 46-55
- 56 anni o più

3- Stato civile?

- Singolo
- Sposato

4- Nazionalità?

- Turco
- Italiano

5- Nato in Turchia? (Salti la prossima domanda se la risposta è si).

- Si
- No

6- Nato in Italia?

- Si
- No

7- Da quanto vive in Turchia? (Salti la prossima domanda se vive in Turchia).

- 1-5
- 6-10
- 11-19
- 20 anni e più

8- Da quanto vive in Italia?

- 1-5
- 6-10
- 11-19
- 20 anni e più

9- Livello di istruzione?

- Scuola superiore e meno
- Laurea Triennale
- Laurea Specialistica
- Dottorato e più

10- La Sua posizione nell'azienda?

- Proprietario
- Dirigente di livello alto
- Dirigente di livello medio
- Dirigente di livello basso
- Impiegato

11- Da quanto lavora per l'azienda?

- meno di 1 anno
- 1-5 anni
- 6-15 anni
- 16-30 anni
- 31 anni e più

12- Quanti anni di esperienza di lavoro ha?

- meno di 1 anno
- 1-5 anni
- 6-10 anni
- 11-15 anni
- 16 anni e più

13- Quante lingue straniere parla?

- Non ne
- 1
- 2
- 3
- 4

2° parte

Selezioni la risposta che esprime meglio la Sua opinione:

14- Alcuni amministratori di alto livello di una compagnia elettrica sono stati processati e condannati al carcere per aver creato un cartello per fissare i prezzi delle apparecchiature elettriche pesanti. L'avvocato sostiene che i suoi clienti intendessero equilibrare l'andamento caotico dei prezzi. Qual è la vostra valutazione rispetto a questi amministratori?

- pienamente d'accordo
- abbastanza d'accordo
- parzialmente d'accordo
- poco d'accordo

per niente d'accordo

15- Gianni è un rappresentante vendite della compagnia X. Gianni è stato consigliato da Marco, vice presidente del comparto Vendite, di adottare una certa politica di vendita, che Gianni considera poco etica. Gianni e Marco hanno discusso a lungo la politica delle vendite e sembra che Marco continui a ritenerla etica. Marco chiede a Gianni di seguire la politica, e Gianni difficilmente accetta di seguirla. Qual è la vostra opinione rispetto le azioni di Marco?

pienamente d'accordo

abbastanza d'accordo

parzialmente d'accordo

poco d'accordo

per niente d'accordo

16- Paolo, membro del comitato direttore della MM Electronic Corp. ha appena saputo che la compagnia sta per raddoppiare il valore delle azioni e un aumento dei dividendi. Paolo personalmente si trova al limite della bancarotta. Un guadagno rapido di qualche migliaia di dollari può salvare Paolo dal fallimento. Paolo decide di approfittare dell'informazione pervenuta e di acquisire dividendi per venderli con profitto fra qualche giorno. Qual è la vostra opinione sulle azioni di Paolo?

pienamente d'accordo

abbastanza d'accordo

parzialmente d'accordo

poco d'accordo

per niente d'accordo

17- Massimo vende auto usate per una compagnia auto. Nonostante Massimo pensi che le auto vendute abbiano un prezzo ragionevole, durante le trattative di vendita è costretto ad attenersi alle pratiche dei competitori. La sua compagnia usa cambiare i chilometraggi indicati, nascondere difetti maggiori, e insistere che il contratto venga firmato al primo contatto. Sebbene non sia d'accordo con queste pratiche, Massimo le segue. Qual è la vostra opinione sulle azioni di Massimo?

pienamente d'accordo

abbastanza d'accordo

parzialmente d'accordo

poco d'accordo

per niente d'accordo

18- La società CCC Engineering si sta confrontando con una situazione molto competitiva per firmare un importante contratto per la costruzione di un nuovo negozio per una grande catena di discount. Essendo molto forte il bisogno di un nuovo contratto, Marcello, un associato della società, suggerisce che CCC faccia un'offerta irrefutabile, per poi guadagnare usando dei materiali di bassa qualità. Marcello è sicuro che questo si possa fare senza attirare l'attenzione degli ispettori. Marcello afferma che qualsiasi altra società vincitrice del contratto procederebbe ugualmente. Il manager della CCC concorda, dichiarando che questa non sia comunque una pratica insolita. Qual è la vostra opinione sulle azioni di Marcello?

pienamente d'accordo

abbastanza d'accordo

parzialmente d'accordo

poco d'accordo

per niente d'accordo

19- Sandro si occupa delle vendite nella Sweet Soap Company. Includere le commisioni, il guadagno di Sandro ammonta a \$ 36,000 annui. In genere, Sandro aumenta il suo guadagno di circa \$1,800 annui caricando le spese personali sul conto della società. Sandro considera che questa sia una pratica molto diffusa e se altri lo fanno, lo può fare anche lui. Qual è la vostra opinione sulle azioni di Sandro?

pienamente d'accordo

abbastanza d'accordo

parzialmente d'accordo

poco d'accordo

per niente d'accordo

20- Alex, tesoriere della KLK Enterprises, sta per andare in pensione, e pensa di raccomandare uno dei suoi assistenti per una promozione al ruolo di tesoriere, al suo posto. Alex è sicuro che la sua raccomandazione sarà accettata, e nello stesso tempo sa che l'assistente non raccomandato avrà le sue opportunità di promozione gravemente limitate. Uno degli assistenti, Maria, sembra la persona più qualificata per il posto rimasto vacante, però il secondo assistente, Roberto è un parente del presidente della società cliente principale della KLK. Anche se non gli fa piacere, Alex decide di promuovere Roberto, perché la sua relazione familiare con il cliente più importante aiuterà la società. Qual è la vostra opinione sulle azioni di Alex?

pienamente d'accordo

- abbastanza d'accordo
- parzialmente d'accordo
- poco d'accordo
- per niente d'accordo

21- Francesco, editore del Daily News è in dilemma. Francesco ha appena ricevuto una visita di Cramer, un rappresentante delle relazioni pubbliche che lavora per Aztec Department Store. Aztec è un importante cliente pubblicitario del giornale e il suo continuo acquisto di spazio pubblicitario sul giornale è estremamente importante per il Daily News. Recentemente, Aztec ha venduto un gran numero di applicazioni difettose e ha rifiutato di cambiarle con merce di qualità migliore. Attualmente, il Daily News sta pubblicando una serie di servizi sulle compagnie locali. Cramer vuole assicurarsi che una storia sulla Aztec non menzionasse questo infortunato episodio. Francesco è in dilemma; comunque, per non offendere questo importante cliente, Francesco concorda di non nominare la vendita di applicazioni difettose. Qual è la vostra opinione sulle azioni di Francesco?

- pienamente d'accordo
- abbastanza d'accordo
- parzialmente d'accordo
- poco d'accordo
- per niente d'accordo

22- Mario un contabile pubblico, è stato chiamato a eseguire l'audit dei libri della Lake Trucking Company, in anticipazione di una vendita pubblica dello stock. Nel corso dell'audit, Mario ha scoperto una cosa strana: una spesa di \$20,000 per pubblicità pagata alla Chicago Advertising Company. Questa è stata una spesa in un unico pagamento effettuato 3 anni fa, senza che altri contratti siano intercorsi con la società di Chicago. Quando è stato interrogato da Mario, Alberto, presidente della Trucking Company, ha ammesso che questa spesa è stata una tangente pagata ad un ufficiale dell'Unione. "Era una questione di pagare o rimanere fuori" ha spiegato Alberto. Comunque, a causa di un programma di rinnovamento dei dipendenti, Alberto non vede alcuna possibilità che tale situazione possa ripetersi e chiede a Mario di non nominarla nel report. Poiché la ditta sembra ben diretta, Mario concorda di ignorare questo problema. Qual è la vostra opinione sulle azioni di Mario?

- pienamente d'accordo
- abbastanza d'accordo
- parzialmente d'accordo

- poco d'accordo
- per niente d'accordo

23- Gabriele, presidente della Gab Fashions Co., ha sentito dire che un competitore, Sunset Fashion sta per lanciare una nuova linea primavera che molto probabilmente conquisterà il mercato. Gabriele non può permettersi di aspettare che altri stili emergano e assume Pietro, soprintendente di fabbrica della Sunset. Anche se Pietro non è un designer, come soprintendente di fabbrica a Sunset, ha lavorato alla nuova linea di Sunset. È chiaro che Pietro rivelerà tutti i dettagli dei nuovi stili della Sunset al suo nuovo datore di lavoro, Gab Fashions Co.. Qual è la vostra opinione sulle azioni di Gabriele?

- pienamente d'accordo
- abbastanza d'accordo
- parzialmente d'accordo
- poco d'accordo
- per niente d'accordo

24- Giuseppe è un venditore della Fare and Shear Agenti di Cambio. A Giuseppe è stato consigliato di raccomandare ai clienti i bond della società Electric Power Co. perché la ditta di mediazione sta facendo scorta di questi bond. Giuseppe non crede che tali bond siano un buon investimento nelle attuali condizioni di mercato ed esita a raccomandarle ai suoi clienti. Comunque, dopo un ripensamento, Giuseppe decide di seguire la direttiva della compagnia e di raccomandare i bond. Qual è la vostra opinione sulle azioni di Giuseppe?

- pienamente d'accordo
- abbastanza d'accordo
- parzialmente d'accordo
- poco d'accordo
- per niente d'accordo

3° parte

Pensi al lavoro ideale senza considerare il lavoro presente. Che importanza hanno nello scegliere il lavoro le affermazioni seguenti:

Usi la seguente scala di valori per rispondere alle domande:

- 1 = Di importanza capitale*
- 2 = Molto importante*
- 3 = Di importanza moderata*
- 4 = Poco importante*

5 = Senza alcuna importanza

25- Avere tempo sufficiente per sé e per la vita familiare.

- 1
- 2
- 3
- 4
- 5

26- Avere fisicamente buone condizioni di lavoro (ventilazione, luce, spazio).

- 1
- 2
- 3
- 4
- 5

27- Avere una buona relazione con il datore di lavoro.

- 1
- 2
- 3
- 4
- 5

28 - Avere la sicurezza del lavoro.

- 1
- 2
- 3
- 4
- 5

29 - Svolgere la propria attività insieme a persone che mostrano una buona cooperazione fra di loro.

- 1
- 2
- 3
- 4
- 5

30 - Essere consultato dal proprio superiore prima di prendere le decisioni.

- 1
- 2
- 3
- 4
- 5

31 - Avere l'opportunità di accedere ad un livello superiore di carriera.

- 1
- 2
- 3
- 4
- 5

32 - Avere un pizzico di varietà e avventura nell'attività svolta.

- 1
- 2
- 3
- 4
- 5

Per le domande fra 33 - 36:

Nella vita privata, che importanza hanno le affermazioni seguenti:

Usi la seguente scala di valori per rispondere alle domande:

1 = Di importanza capitale

2 = Molto importante

3 = *Di importanza moderata*

4 = *Poco importante*

5 = *Senza alcuna importanza*

33 - Stabilità privata

1

2

3

4

5

34 - L'attenzione alle spese

1

2

3

4

5

35 - Perseveranza

1

2

3

4

5

36 - Rispetto della tradizione

1

2

3

4

5

Per le domande fra 34 - 44;

Usi la seguente scala di valori per rispondere alle domande:

1 = Molto raramente

2 = Raramente

3 = Occasionalmente

4 = Spesso

5 = Molto spesso

37 - Quanto spesso si sente nervoso sul lavoro?

1

2

3

4

5

38 - Con quale frequenza, nella sua esperienza, i subordinati hanno avuto paura di mostrarsi in disaccordo con il proprio superiore?

1

2

3

4

5

39 - Ci si può fidare della maggior parte delle persone.

1

2

3

4

5

40 - Una persona può essere un buon manager, pur non avendo risposte precise a tutte le domande che i subordinati possano fargli riguardo l'attività svolta.

1

2

3

4

5

41 - Una struttura organizzativa in cui certi subordinati hanno due superiori diretti, dovrebbe essere evitata.

1

2

3

4

5

42 - Le regole di una compagnia o organizzazione non devono essere infrante – nemmeno quando il lavoratore considera che sia per il bene della compagnia.

1

2

3

4

5

43 - Le regole di una compagnia o di un'organizzazione non dovrebbero mai essere infrante, nemmeno nel caso in cui un dipendenti pensi di farlo nell'interesse della compagnia.

1

2

3

4

5

44 - Quando una persona fallisce nella vita, è spesso per proprio demerito.

1

2

3

4

■ 5

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