

Chapter 35

Annotated Bibliography: Other Studies*

Robert W. McGee

Germany

McGee, Robert W. Serkan Benk, Adriana M. Ross & Harun Kılıçaslan (2009). An Empirical Study of Ethical Opinion in Germany. *Journal of Accounting, Ethics & Public Policy*, 10(2), 243–259.

Methodology

Examined six ethical issues that were included in the World Values Surveys. Students were asked to determine the justifiability of six acts using a ten-point Likert scale (1 = never justifiable; 10 = always justifiable).

Sample: A total of 252 business students and faculty at Hamburg University. The sample consisted mostly of undergraduate unmarried Christian business students under age 30.

Ranking (strongest to weakest opposition)

Rank	Act	Mean
1	Someone accepting a bribe in the course of their duties	1.77
2	Buy stolen goods	2.31
3	Claiming government benefits to which you are not entitled	2.82
4	Cheating on taxes if you have a chance	2.94
5	Paying cash for services to avoid taxes	4.11
6	Avoiding a fare on public transport	4.17

*Note: Some of the studies listed below are available online at <http://ssrn.com/author=2139>.

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Overall Findings

- Ranking: Three acts were found to be more serious an offense than tax evasion. The two tax evasion issues were ranked 4 and 5 out of six acts.
- Gender: Women found all six acts less justifiable than men. The differences were significant (at 5%) in three cases.

Mexico

McGee, Robert W., Yanira Petrides and Adriana M. Ross (2012). How Serious Is Tax Evasion: A Survey of Mexican Opinion. In Robert W. McGee (Ed.), *The Ethics of Tax Evasion: Perspectives in Theory and Practice* (pp. 405–411). New York: Springer.

Methodology

Examined six ethical issues that were included in the World Values Surveys. Students were asked to determine the justifiability of six acts using a ten-point Likert scale (1 = never justifiable; 10 = always justifiable).

Sample: A total of 369 accounting, business and engineering students, and faculty at a university in Mexico city.

Ranking (strongest to weakest opposition)

Rank	Act	Mean
1	Buy stolen goods	2.35
2	Prostitution	2.48
3	Someone accepting a bribe in the course of their duties	2.57
4	Cheating on taxes if you have a chance	2.60
5	Avoiding a fare on public transport	2.80
6	Claiming government benefits to which you are not entitled	5.43

Overall Findings

- Ranking: Three acts were found to be more serious an offense than tax evasion.
- Gender: Mean scores were not significantly different except for the prostitution question, where women were significantly more opposed.

- **Age:** The group most opposed to the six acts overall was the 30–49 age group. The group least opposed was the youngest group (15–29). The oldest group (50+) had mean scores that fell between the other two groups.
- **Major:** Overall, the engineering majors were the most opposed to the six acts. The other business and economics majors were least opposed, with the accounting majors falling between the other two groups.
- **Status:** Overall, the faculty was more opposed to the six acts than were the other two groups. Undergraduate students were least opposed to the six acts, overall. Faculty were also more opposed to the cheating on taxes question (Act 3) than were the other two groups; undergraduate students were least opposed for that act.

Turkey

Benk, Serkan, Robert W. McGee and Adriana M. Ross (2009). An Empirical Study of Ethical Opinion in Turkey. *Journal of Accounting, Ethics & Public Policy*, 10(1), 83–99.

Methodology

Examined six ethical issues that were included in the World Values Surveys. Students were asked to determine the justifiability of six acts using a ten-point Likert scale (1 = never justifiable; 10 = always justifiable).

Sample: A total of 399 business students and faculty at Zonguldak University in Turkey. The sample consisted mostly of undergraduate unmarried Muslim business students under age 30.

Ranking (strongest to weakest opposition)

Rank	Act	Mean
1	Someone accepting a bribe in the course of their duties	1.42
2	Cheating on taxes if you have a chance	1.53
3	Buy stolen goods	1.68
4	Claiming government benefits to which you are not entitled	1.69
5	Avoiding a fare on public transport	1.83
6	Paying cash for services to avoid taxes	3.35

Overall Findings

- **Ranking:** One act was found to be more serious an offense than tax evasion. The two tax evasion issues were ranked 2 and 6 out of six acts.
- **Gender:** Women found to be significantly more opposed to acts 2, 5, and 6. The differences in mean scores for the other three acts were not significant.