Academic and Business Dishonesty: A Comparison of Iranian and Australian Accounting Students

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This study investigates the differences in students' attitudes towards academic and business dishonesty using two sets of criteria, one in an academic environment, and the other in a business environment. Global education and business, and also growing numbers of students studying in foreign countries have made it necessary to understand what students consider to be cheating behaviour in different countries. This research will make a significant contribution to cross cultural literature with respect to academic and business dishonesty. Specifically, this research addresses the degree of differences in the cheating behaviour of the potential pool of future accountants and auditors in Australia and Iran. This study compares Australian and Iranian accounting students' cheating behaviour in academic and business environments, and the relationships between cheating behaviour and gender, family education level and family income.

Key words: Academic and business dishonesty, accounting students, cultural difference, gender difference, age difference, family education difference, family income difference

1. Introduction

Academic dishonesty is widespread all over the world and there is a growing literature dealing with how academic dishonesty can influence the moral reasoning within the accounting profession. There are still very few cross-cultural studies on linkage between academic dishonesty and business dishonesty. Many cross cultural empirical studies suggest that cultural factors have an effect on ethical attitudes and have resulted in cross-cultural differences amongst students and managers.

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The existence of cross-cultural differences amongst students is related to factors such as understanding and interpreting ethical behaviours in different cultures. The Corruption Perceptions Index (CPI), 2006, ranges from a high of 10 points for a country considered to have a low level of corruption, to a low of 0 for a country considered highly corrupt. Transparency International rates Australia at 8.6 and Iran at 2.7.

Hofstede rankings for Iran and Australia are completely different. Australia has a high level of Individuality (90), a low power distance (36), average uncertainty avoidance (51), and high masculinity (61) compared to Iran individuality (41), power distance (58), uncertainty avoidance (59), and masculinity (43). The differences in these figures can be interpreted as comparing apples with oranges. Hofstede (1998) suggested that the cross-cultural surveys can compare apples with oranges when the criteria for comparisons are similar, using appropriate units of analysis, and the units of observation are functionally equivalent (cited in Grimes, 2004). Grimes (2004) used the same survey and compared students from eight transitional economies of Eastern Europe and Central Asia with US business students about individual behaviour in academic and business environment. He did not discuss about the commonalities or differences of the classroom and marketplace between the nations, but he considered the basic functions of learning and commerce are universal. It is the same as this study. The individual attitudes of students are criteria for evaluation, nations (Australian and Iranian) are units of comparison and the same survey instruments (translated to Persian by international research partner) are used in Australia and Iran.

2. Cross Country Studies and Cheating

Many cross cultural empirical studies suggested that cultural factors have an effect on the ethical attitudes of students and have resulted in cross-cultural differences amongst students and managers. Global education and the growing number of students studying in a foreign country, make it necessary to understand what students consider constitutes cheating behaviour in different countries. There are few comparative cross national studies on academic dishonesty at college level (Davis et al., 1994; Curtis, 1996; Haswell et al., 1999; Diekhoff et al., 1999; Lupton et al., 2000; Salter et al., 2001; Chapman and Lupton, 2004; Allmon et al., 2000; Grimes, 2004). Haswell et al. (1999) measured cheating among students in Australia, South Africa and the UK by completing a survey of professed ethical behaviour. They found differences in the ethical propensities of students across the three countries.

Diekhoff et al. (1999) investigated academic dishonesty among American and Japanese college students. They have found the cross-cultural differences between American and Japanese students in perceptions of effectiveness of deterrents. Japanese students experience more pressure to cheat and have a greater need to justify their rule-breaking behaviour. Their findings indicated cross-cultural differences and similarities about the guilt, social stigma, and fear of punishments.
Another cross cultural study by Lupton, Chapman and Weiss (2000) investigated the differences between American and Polish business college students about academic dishonesty. They have found similar results that international differences exist in attitudes about cheating, perceptions of what constitutes cheating, and how often students cheat.

Salter et al (2001) conducted research on the relationship between academic dishonesty and culture and questioned the effect of training towards ethical behaviour in general and cheating in particular. They examined the attitudes of accounting students in U.K. and U.S.A. about a variety of cheating scenarios using Hofstede's measures of national culture as applied by Cohen et al. (1993) to describe the ethical attitudes of societies towards different levels of uncertainty avoidance. They provided evidence of a link between cultural motivations and ethical training. They have found that U.S. students are significantly more likely to cheat than their British counterparts. They advocated that individuals within a more uncertain avoidance culture are more likely to cheat.

Chapman and Lupton (2004) investigated American and Hong Kong business students and have found similar cross national differences on academic dishonest behaviour among business students. Allmon et al. (2000) compared US and Australian business students and found that cheating, as academic dishonesty, is related to age, taxonomy and country of origin. Grimes (2004) expanded the study of academic dishonesty among eight transitional Eastern Europe and Central Asia and US and examined student perceptions of dishonest behaviour within and between academic and business contexts.

The objective of the current empirical study is to look at what practices accounting students perceive to be dishonest, to what extent they exercise dishonest practices in academic and business environments, and whether significant differences exist in their attitudes according to their nationality. The majority of the research discussed earlier has documented that students from different countries are different. The reasons given for the differences in ethical beliefs were explained as cultural values.

To date, to the best of our knowledge, no study has compared the attitudes of accounting students from Australia and Iran - two significantly different cultures.

3. Methodology

The primary purpose of this survey was to determine if Australian university business students have significantly different attitudes toward academic and business dishonesty from university business students from Iran. The questionnaire was administered in 2006 by lecturers and research assistants among internal students. The sample of Australian students was from University of Queensland, Queensland University of Technology, Griffith University, University of Southern Queensland, University of Sunshine Coast and Central Queensland University. The questionnaire was administered by either their lecturer at the end or beginning of the class or by a research assistant. The sample of Iranian students was from Ferdowsi University of Mashhad that was administered by the international research partner. The data was collected from 201 accounting students in Australia and 276 in Iran, a total of 477 usable responses. A self administered short questionnaire in two parts was used to measure what practices accounting students perceive to be dishonest, and to what extent they exercise dishonest actions in academic situations (*15 questions) and business situations (15 equivalent questions) respectively. To assess students' attitudes towards unethical behaviours, each of the 30 statements was examined by demographic variables as gender, age, family income, and the level of education of their family, to search for statistically significant differences.

The set of objectives to be examined by this empirical survey includes:
1. There is no significant difference in ethical attitudes in an academic environment between Australian and Iranian accounting students

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2. There is no significant difference in ethical attitudes in a business environment between Australian and Iranian accounting students

Basic demographic information regarding gender, age, work experience, family income, and family education was collected from the students. Descriptive statistics were calculated for each item in the survey. The data was analysed using frequencies.

4. Research Design and Findings

The first part of the questionnaire consisted of 12 values as guiding principles in everyday life using a seven-point Likert scale, ranged from 1 being not important to 7 being extremely important. The second part included two sets of 15 statements each that was used by few scholars (Grimes, 2004; Smyth and Davis, 2004) and originally developed by Lee et al. (2001) at Mississippi State University (as cited in Grimes, 2004). The only different was that Grimes (2004) used 32 statements, 16 academic and 16 business; while Smyth and Davis (20040 and the current study used 30 statements, 15 academic and 15 business. The questions that have been removed from the Grimes's study were "Receiving the questions for an exam from an unauthorized source prior to taking it" from the academic set and "Receiving information for a closed bid from an unauthorized source prior to the end of the bid" from the business set of questions. These two questions are deliberately deleted as they are related to obtaining illegal information from outside sources and cannot measure individual perceptions of dishonest behaviour.

The seven-point Likert-type Scale ranged from 1, being not important to 7, being extremely important. The second section included two sets of 15 statements each, one set asking ethical situations in the academic environment and the other set

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asking roughly equivalent situations in a business setting. Each of the vignettes asked respondents to evaluate their actions (not right or wrong answers) on a seven-point Likert-type scale with 1, definitely would not (not dishonest at all), and 7, definitely would (very severe dishonesty). Students were not told that the statements from each set would be eventually paired for our analysis. Comprehensive demographic information was also collected.

A total sample of 631 questionnaires, 355 from Australian students and 276 from Iranian students was obtained. From the Australian sample, 154 were international students studying at Australian universities. For the purpose of this research the all non-Australian students were omitted. Therefore the Australian sample was reduced to 201. The total usable sample was 477. Table I summarizes the frequencies for the demographic data.

For the purpose of the comparison of family income between Australia and Iran, we have used the Purchasing Power Parity (PPP)[1] as published in the Penn World Table (PWT) by the World Development Indicators. The latest available data was 2005. We have used this method to compare Australian and Iranian family income.
Then, based on the converted figures, we have divided the income to only two categories, less than $30,000 and $30,000 and more.

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[1] Purchasing power parity conversion factor is the number of units of a country's currency required to buy the same amounts of goods and services in the domestic market as U.S. dollar would buy in the United States.
http://web.worldbank.org/WBSITE/EXTERNAL/DATASTATISTICS/0,,contentMDK:20394890~pagePK:641331 50~piPK:64133175~theSitePK:239419,00.html

Table I

Demographics of Survey Respondents

	Australia	Iran	Total	%
Gender:				
Female	117	188	305	63.94%
Male	80	88	168	35.22%
Missing	4		4	0.84%
Total	201	276	477	100.00%
Age (yrs):				
Under 20	37	97	134	28.09%
20-30	113	177	290	60.80%
31-45	37	2	39	8.18%
46-65	13		13	2.72%
Over 65	1		1	0.21%
Total	201	276	477	100.00%
Household education:				
Postgraduate	46	74	120	25.16%
Undergraduate/TAFE	104	140	244	51.15%
High school/Secondary	45	60	105	22.01%
Primary School	5	2	7	1.47%
No Response	1		1	0.21%
Total	201	276	477	100.00%
Household income:				
Less than $30,000	35	224	259	54.29%
$30,000 - $70,000	69	49	118	24.74%
More than $70,000	89	3	92	19.29%
Missing	8		8	1.68%
Total	201	276	477	100.00%

The second part of the questionnaire, with 15 pairs of questions, was designed to measure ethical attitudes in academic and equivalent business situations. Table II shows the paired sample t-tests (academic versus business) for 15 pairs of questions to determine whether the students' attitudes toward dishonest behaviour differ between the academic environment and an equivalent business situation, and between Australian and Iranian students. Each of the significant differences is examined for evidence that there is dishonesty in the academic or business situations. The selected criterion, a higher mean, will signify that the group considers the situation in that pair to be more dishonest.

Of the 15 pairs, 12 are significantly different at 0.01 among Iranian students. Of the 12 pairs with significant differences, 11 pairs (pair 1, 2, 3, 5, 7, 8, 9, 10, 12, 13 and 15) show dishonest behaviour in the academic environment and only one pair, pair 14 shows intention of dishonest behaviour in business situations (completing an exam for another student as against clocking in for an absent co-worker).

Australian students showed their attitudes are significantly different between academic and the equivalent situations, business environment (11 pairs) 9 pairs at 0.01 and 2 pairs at 0.05. Of the 11 pairs with significant differences, 5 pairs (pair 5, 10, 11, 12 and 15) show dishonest behaviour in the academic environment, and six pairs (pair 2, 3, 4, 6, 7 and 14) in equivalent business situations.

TABLE II

PAIRED SAMPLE T-TEST, ACADEMIC VS BUSINESS ETHICS

	Survey Statements	Australia			Iran		
		t-test	A-B	Difference	t-test	A-B	Difference
A1	To show a paper longer	-0.249	-.030	No difference	10.150***	1.112	Academic
B1	Taking longer time for lunch						
A2	Telling a false reason for missing a class	-2.293**	-.214	Business	2.880***	.297	Academic
B2	Telling a false reason for missing work						
A3	Doing less work in a group project at class	-2.232**	-.164	Business	3.836***	.279	Academic
B3	Doing less work in a group project at work						
A4	Looking at another student's paper	-7.471***	-.801	Business	-1.492	-.217	No difference
B4	Obtaining a competitor's list to steal customers						
A5	Allowing another student to look at your paper	2.735***	.239	Academic	23.711***	2.746	Academic
B5	Showing a friend (competitor) your customer list						
A6	Writing a paper for another student	-10.593***	-1.095	Business	-0.795	-.091	No difference
B6	Writing a report for a co-worker						
A7	Asking another student to sit exam for you	-3.733***	-.274	Business	3.823***	.320	Academic
B7	Signing someone's name to authorize an expenditure						
A8	Preparing unauthorized materials but not using	1.328	.114	No difference	6.797***	.851	Academic
B8	Filling out a false expense report but not turning it in						
A9	Using unauthorized materials in exam	-0.531	-.035	No difference	10.535***	1.221	Academic
B9	Filling out a false expense report and turning it in						
A10	Using sources but not included in the bibliography	2.997***	.318	Academic	4.623***	.522	Academic
B10	Falsifying information on a job application						

A11 B11	Using direct quotes without reference / Presenting the ideas of a co-worker as yours	5.658***	.517	Academic	1.538	.159	No difference
A12 B12	Handing the same paper for more than one class / Billing two clients for the same research but show different	5.282***	.687	Academic	18.116***	2.080	Academic
A13 B13	Purchasing a paper as your own / Pressuring a colleague to do your work and taking credit	-1.096	-.090	No difference	10.090***	1.293	Academic
A14 B14	Completing an exam for another student / Clocking in for an absent co-worker	-6.654***	-.572	Business	-12.166***	-1.286	Business
A15 B15	Selling a paper to another student / Selling confidential information about a client	3.903***	.313	Academic	9.678***	.957	Academic

***Significant at 0.01
** Significant at 0.05

Table III shows the mean responses and p-values resulting from independent samples t-test. This test was used to see whether significant differences exist in the responses between students for each of the 30 statements by their nationality. The majority of the research discussed in the cross-country studies section has documented that students from different countries perceive differently toward the ethical dilemmas because of the different cultural values.

There are significant differences between students from different nationalities in 16 out of 30 questions. The Australian and Iranian students had significant disagreement for all academic questions except Q 13, Q14, Q22 and 23 and five (5) questions in business environment (Q31, Q34, Q35, Q38 & Q41). In all cases except Q34 (Signing someone's name to authorize an expenditure) the mean ranks of Iranian accounting students are higher than Australian accounting students. The

highest mean rank belonged to Q16 'Looking at another student's paper' (3.49) and Q17 'Allowing another student to look at your paper' (4.25). It seems Iranian students perceived the actions in questions 16 and 17 as helping behaviour rather than unethical actions.

TABLE III
INDEPENDENT SAMPLES T-TEST, ACADEMIC VERSUS BUSINESS

	Survey statements	Iran v. Australia		
		Mean	Mean	p-value
Q13	To show a paper longer	3.29	3.22	0.618
Q28	Taking longer time for lunch	2.18	3.25	0.000
Q14	Telling a false reason for missing a class	2.63	2.89	0.086
Q29	Telling a false reason for missing work	2.33	3.10	0.000
Q15	Doing less work in a group project at class	1.99	1.95	0.683*
Q30	Doing less work in a group project at work	1.71	2.11	0.000
Q16	Looking at another student's paper	3.49	1.44	0.000*
Q31	Obtaining a competitor's list to steal customers	3.71	2.24	0.000*
Q17	Allowing another student to look at your paper	4.25	1.72	0.000*
Q32	Showing a friend (competitor) your customer list	1.50	1.48	0.848
Q18	Writing a paper for another student	2.49	1.62	0.000*
Q33	Writing a report for a co-worker	2.58	2.72	0.313
Q19	Asking another student to sit exam for you	1.63	1.21	0.000*
Q34	Signing someone's name to authorize an expenditure	1.31	1.49	0.042*
Q20	Preparing unauthorized materials but not using	2.56	1.72	0.000*
Q35	Filling out a false expense report but not turning it in	1.71	1.60	0.326*
Q21	Using unauthorized materials in exam	2.53	1.32	0.000*
Q36	Filling out a false expense report and turning it in	1.31	1.36	0.566
Q22	Using sources but not included in the bibliography	2.32	2.50	0.233
Q37	Falsifying information on a job application	1.80	2.18	0.004
Q23	Using direct quotes without reference	1.97	2.21	0.080
Q38	Presenting the ideas of a co-worker as yours	1.82	1.69	0.247*
Q24	Handing the same paper for more than one class	3.74	2.63	0.000*
Q39	Billing two clients for the same research but show as different	1.66	1.95	0.022
Q25	Purchasing a paper as your own	2.84	1.45	0.000*
Q40	Pressuring a colleague to do your work and taking credit	1.54	1.54	0.951
Q26	Completing an exam for another student	1.54	1.25	0.001*
Q41	Clocking in for an absent co-worker	2.82	1.82	0.000*
Q27	Selling a paper to another student	2.18	1.59	0.000*
Q42	Selling confidential information about a client	1.22	1.28	0.467

*Significant at 0.05

The next four tables, IV, V, VI and VII, show the mean responses and p-values resulting from independent samples t-test to see if there are any significant differences in the responses between Australian and Iranian students for each of the 30 statements, and among students by demographic variables. Table IV shows means and p-values for males versus females. Table V shows the age of students and divides all age groups (see Table I) to two groups; group one, "less than 20 years" and group 2 includes 20-30 years, 31-45 years, 46-65 years and over 65 as "above 20 years of age". Table VI shows the means and p-values of Australian and Iranian students by the level of family education and categorized the family education into two clusters, one group includes postgraduate, undergraduate and TAFE as "tertiary" and the other group includes high school and primary school as "secondary". Table VII shows the means and p-values of both groups (Australian and Iranian) of students by the level of family income. To use independent t-test, all categories of income divided to only two, one as "less than $30,000 of family income" and the other one includes $30,000-$70,000 and more than $70,000 as "above $30,000 of family income".

The results are tabulated in pairs of similar academic and business situations. Smyth and Davis (2004) compared mean responses and p-values for freshmen versus sophomores, commuting versus residential, males versus females and business versus non-business majors, while this study reported means and p-values for male versus female, less than 20 years of age versus above 20 years, tertiary versus secondary level of family education and less than $30,000 family income versus above $30,000.

		Australia Male vs. Female				Iran Males vs. Females		
	Survey statements	Mean	Mean	p-value		Mean	Mean	p-value
Q13	To show a paper longer	3.49	3.00	0.043*		3.17	3.35	0.358
Q28	Taking longer time for lunch	3.46	3.11	0.093		2.07	2.23	0.373
Q14	Telling a false reason for missing a class	2.88	2.91	0.867		2.64	2.63	0.966
Q29	Telling a false reason for missing work	3.10	3.11	0.959		2.17	2.41	0.185*
Q15	Doing less work in a group project at class	2.28	1.74	0.002*		2.17	1.91	0.151
Q30	Doing less work in a group project at work	2.23	2.03	0.261		1.89	1.63	0.115*
Q16	Looking at another student's paper	1.71	1.27	0.007*		3.42	3.53	0.660*
Q31	Obtaining a competitor's list to steal customers	2.89	1.84	0.000*		3.97	3.59	0.167
Q17	Allowing another student to look at your paper	2.10	1.46	0.001*		4.22	4.26	0.855*
Q32	Showing a friend (competitor) your customer list	1.58	1.43	0.228		1.67	1.42	0.116*
Q18	Writing a paper for another student	1.89	1.45	0.012*		2.42	2.52	0.617
Q33	Writing a report for a co-worker	2.91	2.56	0.091		2.67	2.54	0.481
Q19	Asking another student to sit exam for you	1.34	1.14	0.068*		1.82	1.54	0.121*
Q34	Signing someone's name to authorize an expenditure	1.64	1.36	0.047*		1.49	1.23	0.054*
Q20	Preparing unauthorized materials but not using	2.16	1.43	0.001*		2.43	2.62	0.428
Q35	Filling out a false expense report but not turning it in	1.91	1.39	0.001*		1.84	1.65	0.301
Q21	Using unauthorized materials in exam	1.45	1.25	0.096*		2.60	2.49	0.648
Q36	Filling out a false expense report and turning it in	1.46	1.28	0.144*		1.55	1.20	0.032*
Q22	Using sources but not included in the bibliography	2.91	2.23	0.005*		2.73	2.13	0.004
Q37	Falsifying information on a job application	2.43	2.02	0.077*		2.19	1.61	0.003*

Q23	Using direct quotes without reference	2.48	2.02	0.045*	2.23	1.86	0.040
Q38	Presenting the ideas of a co-worker as yours	2.06	1.45	0.000*	2.09	1.69	0.024*
Q24	Handing the same paper for more than one class	3.21	2.27	0.001*	3.86	3.69	0.398
Q39	Billing two clients for the same research but show as different	2.50	1.60	0.000*	1.99	1.51	0.010*
Q25	Purchasing a paper as your own	1.65	1.32	0.039*	2.83	2.84	0.965
Q40	Pressuring a colleague to do your work and taking credit	1.85	1.34	0.001*	1.64	1.50	0.363
Q26	Completing an exam for another student	1.34	1.19	0.134*	1.84	1.39	0.009*
Q41	Clocking in for an absent co-worker	2.19	1.57	0.002*	2.73	2.87	0.501
Q27	Selling a paper to another student	1.95	1.36	0.002*	2.50	2.03	0.037*
Q42	Selling confidential information about a client	1.44	1.18	0.052*	1.45	1.11	0.017*

*Significant at 0.05

Table IV shows the mean responses and p-values resulting from independent samples t-test side by side between Australian and Iranian, and within each nationality. This test was used to see whether significant differences exist in the responses between students for each of the 30 statements by gender.

There are 24 significant differences between Australian males and females (Q13, Q15, Q16, Q17, Q18, Q19, Q20, Q21, Q22, Q23, Q24, Q25, Q26, Q27, Q31, Q34, Q35, Q36, Q37, Q38, Q39, Q40, Q41 and Q42) and 14 between Iranian males and females (Q16, Q17, Q19, Q26, Q27, Q29, Q30, Q32, Q34, Q36, Q37, Q38, Q39 and Q42) out of 30 questions. Of 24 significant differences among Australian males and females, 14 were in the academic environment and 10 in business. In all 24 disagreements, the mean ranks of male are higher than female students.

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There are only 14 significant differences among Iranian male and female students compared with 24 for Australian students. Of 14 disagreements, 5 were in an academic environment and 9 were in business. In all cases, except Q16 (looking at another student's paper, 3.53), Q17 (allowing another student to look at your paper, 4.26) in academic and Q29 in business (telling a false reason for missing work, 2.41), where female students had the higher mean ranks, the mean ranks of male are higher than female students.

Table V shows the mean responses and p-values between Australian and Iranian students and within each group by age (less than 20 years of age and above 20). There are only 3 significant differences among young and mature students in Australia and 7 in Iran. Of 3 disagreements in Australia (Q19, Q32 & Q36), 1 is in an academic situation and 2 in business. In all 3 cases, young students (less than 20) had the highest mean rank. Of 7 disagreements in Iran (Q15, Q21, Q22, Q23, Q29, Q35 & Q40), four are in academic situations and three in business. But the results are quite different for Australia. Iranian mature students (above 20) had the higher mean ranks in all cases except in Q29, (Telling a false reason for missing work), where the young students had a higher mean rank.

TABLE V
INDEPENDENT SAMPLES T-TEST, ACADEMIC VERSUS BUSINESS USING
LESS THAN 20 YEARS OF AGE VS. ABOVE 20 YEARS

	Survey statements	Australia Less than 20 v. Above 20				Iran Less than 20 v. Above 20		
		Mean	Mean	p-value		Mean	Mean	p-value
Q13	To show a paper longer	3.59	3.13	0.118		3.22	3.33	0.543
Q28	Taking longer time for lunch	3.19	3.26	0.781		2.09	2.22	0.457
Q14	Telling a false reason for missing a class	2.78	2.91	0.671		2.61	2.64	0.865
Q29	Telling a false reason for missing work	3.11	3.10	0.969		2.42	2.28	0.501*
Q15	Doing less work in a group project at class	2.16	1.90	0.196		1.87	2.06	0.246*
Q30	Doing less work in a group project at work	2.30	2.07	0.277		1.62	1.77	0.318
Q16	Looking at another student's paper	1.51	1.43	0.641		3.45	3.51	0.789
Q31	Obtaining a competitor's list to steal customers	2.70	2.14	0.045		3.95	3.58	0.166
Q17	Allowing another student to look at your paper	1.70	1.73	0.920		3.98	4.39	0.069
Q32	Showing a friend (competitor) your customer list	1.68	1.44	0.205*		1.53	1.49	0.770
Q18	Writing a paper for another student	1.81	1.58	0.252		2.51	2.48	0.900
Q33	Writing a report for a co-worker	2.62	2.74	0.662		2.39	2.68	0.116
Q19	Asking another student to sit exam for you	1.32	1.19	0.367*		1.64	1.63	0.933
Q34	Signing someone's name to authorize an expenditure	1.70	1.44	0.129		1.24	1.35	0.295
Q20	Preparing unauthorized materials but not using	1.92	1.67	0.303		2.27	2.72	0.053
Q35	Filling out a false expense report but not turning it in	2.00	1.51	0.005		1.47	1.84	0.032*
Q21	Using unauthorized materials in exam	1.35	1.32	0.812		2.29	2.66	0.095*
Q36	Filling out a false expense report and turning it in	1.65	1.29	0.096*		1.26	1.34	0.548
Q22	Using sources but not included in the bibliography	3.05	2.37	0.018		2.04	2.47	0.027*
Q37	Falsifying information on a job application	2.16	2.18	0.939		1.72	1.84	0.499

Q23	Using direct quotes without reference	2.46	2.15	0.260	1.59	2.18	0.000*
Q38	Presenting the ideas of a co-worker as yours	1.76	1.68	0.681	1.73	1.86	0.419
Q24	Handing the same paper for more than one class	3.16	2.51	0.047	3.58	3.83	0.213
Q39	Billing two clients for the same research but show as different	2.08	1.91	0.525	1.57	1.72	0.344
Q25	Purchasing a paper as your own	1.62	1.41	0.245	2.72	2.90	0.461
Q40	Pressuring a colleague to do your work and taking credit	1.68	1.51	0.343	1.41	1.61	0.131*
Q26	Completing an exam for another student	1.35	1.23	0.303	1.45	1.58	0.375
Q41	Clocking in for an absent co-worker	1.86	1.81	0.820	2.90	2.78	0.551
Q27	Selling a paper to another student	1.81	1.54	0.230	2.12	2.21	0.689
Q42	Selling confidential information about a client	1.41	1.25	0.299	1.18	1.25	0.524

*Significant at 0.05

Table VI shows the mean responses and p-values resulting from independent samples t-test side by side between Australian and Iranian students and within each nationality. This test was used to see whether significant differences exist in the responses between students for each of the 30 statements by the level of their family education grouped as tertiary and secondary. Out of 30 statements, Australian students had 7 significant differences, 5 in academic situations (Q16, Q17, Q19, Q21 & Q25) and 2 in business (Q31 & Q34). In all academic disagreements, students with the higher family education had higher mean ranks and in all 2 business disagreements, students with lower family education (secondary) had the higher mean ranks.

In the same line with Australian students, Iranian students had significant differences in 6 out of 30 statements, one in the academic environment (Q15) and 5 in business (Q30, Q32, Q39, Q40 and Q42). The results are mixed, in one academic and 3

business disagreements, students with higher family education had the higher means, while in other 2 business disagreements, students with lower family education (secondary) had a higher means.

TABLE VI
INDEPENDENT SAMPLES T-TEST, ACADEMIC VERSUS BUSINESS USING THE
FAMILY EDUCATION, TERTIARY VS. SECONDARY

		Australia Tertiary v. Secondary				Iran Tertiary v. Secondary		
	Survey statements	Mean	Mean	p-value		Mean	Mean	p-value
Q13	To show a paper longer	3.37	2.78	0.024		3.31	3.21	0.627
Q28	Taking longer time for lunch	3.36	2.94	0.073		2.20	2.11	0.679
Q14	Telling a false reason for missing a class	2.95	2.68	0.301		2.59	2.76	0.474
Q29	Telling a false reason for missing work	3.25	2.64	0.012		2.37	2.19	0.412
Q15	Doing less work in a group project at class	2.07	1.58	0.007		2.12	1.55	0,001*
Q30	Doing less work in a group project at work	2.17	1.94	0.219		1.77	1.53	0.105*
Q16	Looking at another student's paper	1.51	1.24	0.045*		3.44	3.68	0.355
Q31	Obtaining a competitor's list to steal customers	2.19	2.42	0.403*		3.71	3.73	0.947
Q17	Allowing another student to look at your paper	1.81	1.46	0.051*		4.20	4.42	0.390
Q32	Showing a friend (competitor) your customer list	1.50	1.44	0.662		1.55	1.32	0.116*
Q18	Writing a paper for another student	1.67	1.48	0.287		2.45	2.63	0.423
Q33	Writing a report for a co-worker	2.76	2.58	0.451		2.51	2.82	0.138
Q19	Asking another student to sit exam for you	1.25	1.12	0.164*		1.64	1.58	0.727
Q34	Signing someone's name to authorize an expenditure	1.43	1.66	0.218*		1.31	1.31	0.949
Q20	Preparing unauthorized materials but not using	1.75	1.62	0.538		2.65	2.26	0.144
Q35	Filling out a false expense report but not turning it in	1.60	1.62	0.900		1.72	1.66	0.762
Q21	Using unauthorized materials in exam	1.37	1.20	0.108*		2.51	2.60	0.739
Q36	Filling out a false expense report and turning it in	1.34	1.42	0.555		1.29	1.39	0.489
Q22	Using sources but not included in the bibliography	2.63	2.14	0.060		2.30	2.39	0.709
Q37	Falsifying information on a job application	2.25	2.00	0.312		1.79	1.82	0.868

Q23	Using direct quotes without reference	2.25	2.12	0.606	2.00	1.89	0.577
Q38	Presenting the ideas of a co-worker as yours	1.69	1.72	0.849	1.86	1.66	0.275
Q24	Handing the same paper for more than one class	2.75	2.32	0.148	3.69	3.92	0.331
Q39	Billing two clients for the same research but show as different	2.03	1.70	0.155	1.63	1.79	0.447*
Q25	Purchasing a paper as your own	1.50	1.30	0.160*	2.81	2.94	0.645
Q40	Pressuring a colleague to do your work and taking credit	1.56	1.48	0.619	1.59	1.39	0.184*
Q26	Completing an exam for another student	1.27	1.20	0.544	1.52	1.60	0.634
Q41	Clocking in for an absent co-worker	1.87	1.70	0.433	2.83	2.79	0.858
Q27	Selling a paper to another student	1.63	1.50	0.529	2.15	2.27	0.600
Q42	Selling confidential information about a client	1.29	1.24	0.692	1.18	1.35	0.325*

*Significant at 0.05

Table VII shows the mean responses and p-values between Australian and Iranian students and within each group, for each of the 30 statements, by the level of their family income grouped as less than $30,000 and above $30,000. Out of 30 statements, Australian students had only 3 disagreements, 2 in academic situations (Q16 and Q18) and one in business (Q31). In all 3 cases students with a higher level of family income had the higher mean ranks. Iranian students had 4 significant differences, 2 in academic situations (Q20 & Q26) and 2 in business (Q32 & Q37). In all case except Q20 (Preparing unauthorized materials but not using) students with higher level of family income had a higher mean ranks.

TABLE VII
INDEPENDENT SAMPLES T-TEST, ACADEMIC VERSUS BUSINESS USING THE
LEVEL OF FAMILY INCOME LESS THAN $30,000 VS. ABOVE $30,000

		Australia Income<$30,000 v. Income >$30,000				Iran Income<$30,000 v. Income >$30,000		
	Survey statements	Mean	Mean	p-value		Mean	Mean	p-value
Q13	To show a paper longer	2.66	3.37	0.018		3.29	3.29	0.994
Q28	Taking longer time for lunch	3.06	3.32	0.339		2.17	2.23	0.760
Q14	Telling a false reason for missing a class	2.60	2.99	0.191		2.61	2.73	0.614
Q29	Telling a false reason for missing work	3.14	3.13	0.972		2.37	2.17	0.400
Q15	Doing less work in a group project at class	1.83	1.97	0.510		1.98	2.06	0.712
Q30	Doing less work in a group project at work	2.03	2.12	0.672		1.69	1.81	0.519
Q16	Looking at another student's paper	1.11	1.54	0.000*		3.47	3.58	0.706
Q31	Obtaining a competitor's list to steal customers	1.89	2.36	0.044*		3.66	3.94	0.377
Q17	Allowing another student to look at your paper	1.51	1.77	0.265		4.24	4.27	0.919
Q32	Showing a friend (competitor) your customer list	1.51	1.48	0.834		1.46	1.65	0.328*
Q18	Writing a paper for another student	1.37	1.71	0.052*		2.53	2.31	0.352
Q33	Writing a report for a co-worker	2.57	2.77	0.473		2.57	2.62	0.845
Q19	Asking another student to sit exam for you	1.14	1.24	0.450		1.60	1.75	0.454
Q34	Signing someone's name to authorize an expenditure	1.34	1.54	0.282		1.31	1.31	0.964
Q20	Preparing unauthorized materials but not using	1.57	1.75	0.474		2.66	2.13	0.032*
Q35	Filling out a false expense report but not turning it in	1.57	1.62	0.789		1.71	1.69	0.921
Q21	Using unauthorized materials in exam	1.31	1.34	0.855		2.58	2.29	0.290
Q36	Filling out a false expense report and turning it in	1.23	1.40	0.278		1.34	1.17	0.291
Q22	Using sources but not included in the bibliography	2.29	2.54	0.380		2.29	2.46	0.485
Q37	Falsifying information on a job application	2.23	2.20	0.909		1.75	1.98	0.349*

Q23	Using direct quotes without reference	1.94	2.29	0.218	1.99	1.90	0.686
Q38	Presenting the ideas of a co-worker as yours	1.60	1.71	0.589	1.80	1.88	0.660
Q24	Handing the same paper for more than one class	2.46	2.68	0.514	3.74	3.75	0.972
Q39	Billing two clients for the same research but show as different	2.14	1.92	0.410	1.65	1.71	0.755
Q25	Purchasing a paper as your own	1.40	1.47	0.696	2.87	2.69	0.545
Q40	Pressuring a colleague to do your work and taking credit	1.49	1.54	0.778	1.56	1.46	0.572
Q26	Completing an exam for another student	1.23	1.27	0.771	1.47	1.81	0.125*
Q41	Clocking in for an absent co-worker	1.94	1.82	0.607	2.78	3.02	0.327
Q27	Selling a paper to another student	1.54	1.63	0.720	2.16	2.27	0.656
Q42	Selling confidential information about a client	1.29	1.28	0.995	1.23	1.17	0.663

*Significant at 0.05

5. Conclusion

The purpose of this paper has been to investigate whether responses to academic and business vignettes differ across two different cultures, and among male and female students, young and mature age students, students with tertiary and secondary family education, and students with low or high family income.

The first significant finding of this study, examining the ethical perceptions of accounting students studying in two different cultures (Australia rated at 8.6 and Iran at 2.7 by Corruption Perceptions Index 2006), indicates that there are significant differences between Australian and Iranian students in 16 out of 30 questions. Prior research by cross national studies (Davis et al., 1994; Curtis, 1996; Haswell et al., 1999; Diekhoff et al., 1999; Allmon et al., 2000; Lupton et al., 2000; Salter et al.,

2001; Chapman and Lupton, 2004; Grimes, 2004) had indicated that there are cross cultural differences on ethical attitudes among different countries. The results of this study are consistent with earlier studies that indicate there are differences in ethical perceptions due to nationality.

A comparison of gender distribution indicates a significantly large number of differences exist between students with regard to gender, age, family education and family income. This is consistent with the previous studies (Smyth & Davis, 2004; and Mirshekary, Tennent & Yaftian, 2005) that the male students anticipate to behaving less ethically than female students in all 24 differences among Australian students and in 11 out of 14 differences among Iranian students.

This study found also that there are only three differences between young and adult Australian students. In all three cases young students anticipate behaving less ethically in one academic situation and two business situations than adult students. While young Iranian students anticipate behaving more ethically than adults in six out of seven significant differences. The finding of this study about the family education was that there are 7 significant differences among Australian students with regard to the level of education of their family. In all academic vignettes (5), the students having family with higher level of education at tertiary level anticipate behaving less ethically and in business vignettes (2) students having family with lower level of education at secondary level anticipate behaving less ethically. The finding about Iran is mixed. There are six significant differences, one in academic situations and five in business. All except two business situations, students having families with higher level of education (tertiary) anticipate behaving less ethically.

 The last finding of the study is about the family income. There are only three differences among Australian students and four among Iranian students. In all cases

except one academic vignette among Iranian students, the students having higher level of family income anticipate behaving less ethically.

The major survey limitation in this research was using students for Iranian sample from only 1 university. Although the survey researched Australian students from 6 universities in Australia and this represents the population sampled, it does limit generalizability of the findings about Iran. Because of the insufficiency of sample distributions, future studies must extend the samples to overcome limitations of sampling and comparisons of more Iranian universities with Australian universities in order to obtain more reliable results.

Notes:

1 Wealth is material possessions, money

2 A world peace is a world free of war and conflict

3 Authority is the right to lead or command

4 Social justice is correcting injustice, care for the weak

5 Honouring parents and elders is showing respect

6 Self-discipline is self-restraint, resistance to temptation

7 Curiosity is interested in everything, exploring

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