

IS ETHICAL JUDGEMENT INFLUENCED BY SOCIAL DESIRABILITY IN RESPONDING? AN ANALYSE ON TURKISH ACCOUNTANTS

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ABSTRACT

This study has two main purposes: 1) to produce the short-form of Marlowe-Crowne Social Desirability Scale (MCSDS) developed by Marlowe and Crowne (1960, 1964) based on Turkish culture; and 2) to assess the relationship between the ethical judgment and the socially desirable responding. The 33-item MCSDS was translated from English to Turkish and presented to 73 accountants. Then, using factor and reliability analyses, a 7-item Turkish short-form of MCSDS was produced. MCSDS consists of three constructs: management of social relations, violations of social norms and control of behaviors, ambition and personal achievement. Findings of the study also show that ethical judgement of accountants is independent of social desirability effects. However, accountants who have higher personal achievement and ambition tendency make more unethical judgement than counterparts.

Author Keywords: Ethical judgement of accountants, Turkish short-form of Marlowe-Crowne Scale

ÖZET

Bu çalışmanın iki temel amacı vardır: 1) Marlowe ve Crowne (1960, 1964) tarafından geliştirilen Marlowe-Crowne Sosyal Arzuedilebilirlik Ölçeği (MCSAÖ)'nin, Türk kültürünü temel alarak, kısa şeklini oluşturmak, ve 2) Etiksel yargılama ile toplum tarafından kabul gören cevabın verilmesi eğilimi arasındaki ilişkiyi değerlendirmek. Bunun için, öncelikle, 33 maddeden oluşan MCSAÖ İngilizce'den Türkçe'ye çevrilmiş ve 73 muhasebeciye uygulanmıştır. Daha sonra, faktör ve güvenilirlik analizleri kullanılarak MCSAÖ'nün 7 maddeden oluşan Türkçe kısa şekli elde edilmiştir. MCSAÖ üç yapıdan oluşmaktadır: sosyal ilişkilerin yönetimi, sosyal normların ihlali ve davranışların kontrolü, hırs ve kişisel başarı. Çalışmanın bulguları, muhasebecilerin etiksel yargılamalarının, toplum tarafından kabul gören cevaplama etkisinden bağımsız olduğunu göstermektedir. Ancak, kişisel başarı ve hırs eğilimi yüksek olan muhasebeciler, meslektaşlarına oranla daha etikdışı yargılamalarda bulunmaktadır.

Anahtar kelimeler: Muhasebecilerin etiksel yargılamaları, Marlowe-Crowne ölçeğinin Türkçe kısa şekli

1.Introduction

When a measure is used for research purposes, the implicit assumption made is that it measures the intended construct, and no other. Under some circumstances, this assumption is open to explicit testing, often using factor analysis and related techniques. Researchers noted that several popular scales were developed but they were not correlated with one another, suggesting that scales were measuring different constructs. Marlowe-Crowne Social Desirability Scale (MCSDS) is used in most studies and found as a reliable scale. However, short versions of the MCSDS vary from a study to another in the literature (Strahan and Gerbasi, 1972; Reynolds, 1982; Paulhus, 1984; Fisher and Fick, 1998; Rudmin, 1999). This may be the result of cultural differences.

“The ethical judgment is most often assessed through self-report instruments, and response bias is a major concern with most self-report measures. Socially desirable responding is one type of response bias, and it is an effort at presenting oneself in an overly positive manner. This biased self-presentation may reflect an unconscious deception of self or a conscious attempt to appear positive to others” (Paulhus, 1991: p.17).

The focus of the present study is on the measurement of ethical judgment of accountants and the relationship of ethical judgment to social desirability constructs. Social desirability responding has received some attention in several areas. However, the interrelationship among ethical judgment and dimensions of socially desirable responding have been less studied. Present study may aid in understanding socially desirable responding in the measurement of ethical judgment.

Self-report questionnaires are widely used in social and personal psychology. However, self-reports are not accurate reports (Anastasi, 1976:3). Respondents tend to respond to self-evaluative questions in a socially approved manner to appear more socially desirable. Social desirability bias is “the tendency for individuals to portray themselves in a generally favorable fashion” (Holden, 1994:429). This tendency varies across individuals and contexts, and may entail a trait of high self-regard and/or deliberate impression management.

To help avoid or minimize the problem of respondents' modifications of their answers to fit their self-presentation concerns, many questionnaires include a measure of this tendency to be concerned with making a favorable impression, also known as social desirability, in their research instruments. The scale most commonly used for this purpose is the MCSDS (Crowne and Marlowe, 1960, 1964). Scores from this measure can then be included in subsequent analyses to control for individual differences in motivation for optimal social presentation.

This study has two main purposes. The first purpose is to produce short-form of MCSDS based on Turkish culture. The short form of MCSDS can provide to manage limitation of the time of research and length of questionnaire form because of other research items. The second one is to assess the relationships between scores on the ethical judgment and scores on dimension of socially desirable responding to determine whether ethical judgment scores are influenced by social desirability in responding. Most of previous studies which measured ethical judgment have not been reported using a measure of response bias, an important concern when using self-report measures especially on a sensitive topic such as judgments about the ethics of behaviors.

Loo (2004) analysed data from two independent studies using samples of Canadian management undergraduates. He showed that ethics scores were independent of social desirability scores. Rudmin (1999) produced a-10-item Norwegian short form of the Marlowe-Crowne Scale by using psychometric criteria, and “seed-crystal” method of scale accretion. Mandell (2005) found two different social desirability scales to be acceptable.

2. Conceptual Framework

Conceptual framework of the study is explained considering social desirability, ethical judgment and the effects of social desirability on ethical judgment (Figure 1).

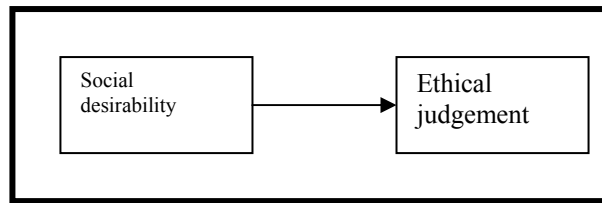


Figure 1. Conceptual Model-The Effects Of Social Desirability On Ethical Judgment.

2.1. Social desirability

“Socially desirable responding is a response set geared to presenting oneself in a socially acceptable manner” (Paulhus, 1991:17). This type of responding may threaten the validity of self-report measures. It can be a source of common method bias, which may mask true relations or produce spurious relations among variables (Ganster, Hennessey and Luthans, 1983:321). Paulhaus (1984, 1994) suggests that there are two distinguishable dimensions of social desirability: (a) Self deception, which is the unconscious tendency to see oneself in a favorable light (both by promoting one’s positive qualities and disavowing negative qualities, e.g., Paulhus and Reid, 1991) and (b) Impression Management, which is a conscious self-presentation tailored to an external audiences. Both of these aspects of social desirability might conceivably influence responses on self-report measures, and impression management efforts might also influence the perceptions that drive ratings by others.

Social desirability can be considered either as a descriptor of an individual’s biased response style, or as a useful trait characterization in its own right (Furnham, 1986:385; McCrae and Costa, 1983:882). The first view is most typical, implying that social desirability is a contaminant of substantive construct, and variability due to it should be removed or corrected by using various techniques (Hough, 1998:209). However, some researchers argue that social desirability is a substantively meaningful trait which describes the tendency to present a favorable image across time and situations, not merely in a questionnaire context (e.g. Paulhus, 1991). Thus, social desirability likely relates to concepts such as a need for positive evaluations and approval seeking. Our arguments for expecting social desirability effects on ethical

judgment measure is most consistent with the characterization of social desirability as a meaningful construct, although it is not inconsistent with a response style view either.

2.2.Ethical judgment

Individuals refer to positive social views more than rationale in making ethical judgments. Existing measures in business ethics have inadequacies with respect to ethical judgment. In particular, we believe that some individuals avoid to demonstrate real ethical views. Thus, their acting might not be the same as their saying.

Ethical judgment is an individual's decision as to whether something is considered ethical or unethical, right or wrong (Schwepker, 1999:30). Individuals' moral values guide their standards of ethical behavior with regards to their relationships with others (Hosmer, 1985; Rokeach, 1968; Vinston and Munson, 1976). These moral values are typically based upon moral philosophies that explain how individuals create ethical standards for determining right from wrong. When individuals make ethical decisions, they may operate under several different moral philosophies.

Ethical judgment reflects much normative theories of ethics because the bases for these theories, that is, ideas of fairness, justice, duty, the greatest good, and the like can be found in many philosophical and religious writings. Top five major normative ethical theories are the justice, relativism, egoism, utilitarianism and deontology (Loo, 2004). A brief description of each is as follow:

Justice: Concepts of distributive and procedural justice are highlighted in this approach to ethical decision-making.

Relativism: Underlying relativism is the belief that there are no universal ethical rules that apply to everyone everywhere. Rather, ethical rules are relative to a specific culture and can vary from culture to culture.

Egoism: Egoism advocates that individuals act in a way that promotes their long-term interest and, as such, is a theory based on the consequences of actions.

Utilitarianism: A utilitarian approach to ethical decision-making emphasizes efficiency in the sense that actions should produce the greatest possible ratio of good to evil for all.

Deontology: The concept of duty underlies this approach to ethical behavior; that is, individuals have a duty to satisfy the claims of others as determined by applying an ethical rule.

2.3.The effects of social desirability on ethical judgment

Ethical judgments are beliefs about the moral rightness or wrongness of an action. Ethical decision-making is a process that begins with individuals' recognition that a given action or situation has ethical content and continues as individuals evaluate the action's ethicality, form behavioral intentions and engage in actual behavior (Barnett and Valentine, 2002; Hunt and Vitell, 1986). Barnett and Valentine (2002) have focused primarily on individual and situational factors affecting this process in their study. One of the these factors is social consensus (social norms). They define social consensus as the perceived degree of social agreement that an action is morally acceptable or morally unacceptable. Society almost universally condemns certain actions and prohibits or criminalizes many actions.

Empirical studies have examined the relationship between issue social consensus and individuals' ethical judgments. In general, these studies have found

positive relationship (Hunt and Vitell, 1986; Jones, 1991; Barnett and Valentine 2002). Perceptions of a social consensus that an action is wrong should also be associated with judgments that an action is unethical. Similarly, we expect that higher need for social approval should be associated with judgments that an action is unethical if it is accepted as wrong by society.

Perceptions of the cultural environment influence individuals' beliefs concerning the rightness or wrongness of specific acts. Individuals look to social norms to reduce ambiguity when confronted with ethical dilemmas (Jones 1991).

It could be that higher social desirability (SD) score could reflect a real tendency to moral behavior in social interaction. Deutsch and Lamberti (1986) showed that subjects low on SD were not affected by the social approval manipulation, while subjects high on SD were.

Traditionally, the Marlowe-Crowne instrument that was investigated in this study, is used as a control variable in questionnaires investigating socially desirable behaviors and traits via self-reports. The logic of the instrument is that the items contain extreme descriptions of situations ("I never", "I always..."), in which nobody can truthfully agree with the socially desirable alternative. This assumption is problematic (Bekkers, 2001). In the experimental literature, studies showed, there are individual differences in "moral" interpersonal behavior. Some people will be less likely to agree with statements describing socially undesirable behaviors, simply because they perform these actions less often. Although the instrument only allows for yes/no answers on extreme items, the relatively "moral" respondents will more often disagree with statements like "I never lie" than the relatively "immoral" respondents. Therefore, in this study, a response scale ranging from 1 to 6, likert scale, was used. Additionally, the scale does not have a neutral category (middle category), and the respondent has been forced to take a position expressing some degree of feeling (Kinnear and Taylor, 1996).

3.Method

3.1.Participants

This study was conducted in a small city, Antakya, in Turkey. Data was collected by five students taking a research methods course. Participants were approached individually and completed the questionnaire at the time of recruitment. Participants were 73 accountants enrolled in Chamber of Accountants, Antakya. Accountants were chosen as survey subjects because of two reasons: 1) this study is part of larger research which aims to investigate the importance of ethics and social responsibility in accountants' decision making process, and 2) Accountants' decisions are assessed ethically by society, because the practices of accounting effect total income tax gathered by government. The study population consisted of a total of 388 accountants. 73 accountants were selected by simple random sampling. Confidence level is 0.95 and tolerance level (error) is 0.10 (Formula: $n=p.q/(e/z)^2$, max.variance: $p=q:0.50$, $e:0.10$, $z:1.96$). The sample size was found 96 accountants ($n=96$). However we didn't arrive 15 accountants. Also, eight questionnaires were canceled because of mistakes. 73 valid questionnaires were generated. The response rate was % 90.

3.2.Measures

Two different measurements were used: MCSDS (Mandell, 2005) and Scenarios. These can be found out Appendix A and Appendix B for details.

3.2.1.Marlowe-Crowne Social Desirability Scale

Several studies attempted to evaluate the validity of shorter versions of 33-item MCSDS (Strahan and Gerbasi, 1972; Reynolds, 1982; Zook and Sipps, 1985; Fraboni and Cooper, 1989). All of them have found the several short forms to be almost as internally consistent as the original measure. We think that these differences resulted from culture and we recommend that each researcher must apply pretests for shorter scales related to their own sample because countries have still different cultures. Also according to Rudmin (1999:232), “the borrowing and translation of psychometric scales between cultures must proceed with caution”.

MCSDS is a measure of the tendency to give socially desirable responses (Paulhus, 1994). The survey contained a Turkish translation of the full 33-item social desirability scale. Forward-and-back translation from English to Turkish to English was carried out. Respondents indicated agreement or disagreement with items that described socially desirable or undesirable behaviors. The response scale ranged from 1 to 6 (1=“Strongly disagree” to 6=“Strongly agree”). The true responses were coded positive and the false responses were coded reverse. Thus, summated scale scores indicate a tendency for social desirability. Cronbach alpha coefficient were used to evaluate reliability of scale.

3.2.2.Scenarios of ethical judgment

Ethical judgment is measured by vignettes presenting ethical dilemmas. Scenarios or vignettes are commonly used in studies of ethical judgment and “the use of multiple scenarios is preferable in ethics research” (Barnett and Valentine, 2002). Two accounting ethics scenarios were adapted from our previous study. (This paper’s title is “Exploration of the unethical behaviors encountered in the accounting profession and ethical assessment of them: The study of Turkey”, Ozbirecikli and Ural, 2006). Scenario 1 concerns an accountant who prepares the misleading financial statements. Respondents to our study were asked to evaluate the action of the accountant. Scenario 2 concerns an accountant getting overstate in customers’ expenses in order to decrease amount of taxbase. These scenarios were developed by using the findings of our previous study which is conducted by in depth interviews with the academics and professionals on ethical problems in accounting profession. We asked participants about their ethical judgments regarding the actions. A 5-point Likert scale was used. Smaller values (1, 2, 3) indicate unethical evaluations while larger values (4, 5) indicate ethical evaluations. Individuals’ judgments about the ethicality of the actions were assessed by “ethical (1)” or “unethical (5)”. Higher scores reflected a judgment that the actions represented in the scenarios were unethical.

4.Results

We conducted both factor and reliability analyses in order to reduce the items of MCSDS and regression and correlation analyses for assessment of relation between ethical judgment and social desirability structures.

4.1.Descriptive statistics

Table 1 presents descriptive statistics for gender, age and professional experience of accountants. There were 10 (13.7 %) women and 63 (86.3 %) men in the sample. Most of the respondents are men. Their ages ranged from 24 to 70 years. The group of 35-44 age have the highest share (41.1%) among all respondents. Their professional experience ranged from 2 to 45 years. Nearly 40 percent of respondents have professional experience between 10 and 19 years.

Social desirability score of respondents is found by summing 33 items of total scale. Respondents' scores on social desirability ranged from 108 (minimum value) to 170 (maximum value). Mean of scores is 139, also with standart deviation 13.68360 and median is 137. Skewness value is 0.28 and Kurtosis value is 0.48. Respondents who have scores greater than mean are assumed as those with higher need for social approval, and vice versa. 49.3 (36 persons) percent of respondents had high score, whereas 50.7 (37 persons) of respondents had low score.

Table 1. Demographic Characteristics of The Sample

<i>Characteristics</i>	<i>Frequency</i>	<i>(n)</i>	<i>Percent (%)</i>
<i>Gender</i>	<i>Female</i>	10	13.7
	<i>Male</i>	63	86.3
Total		73	100
<i>Age</i>	23-34	10	13.7
	35-45	30	41.1
	45-54	25	39.7
	55-+	8	5.5
Total		73	100
<i>Professional experience</i>	0-9 years		15.1
	10-19 years		39.7
	20-29 years		35.6
	30+years		9.6
Total			100

4.2.Reducing 33-items of Marlowe-Crowne Social Desirability Scale-Factor and Reliability analyses

Factor analysis was employed to reduce 33 items of MCSDS. The first exploratory factor analysis on all items revealed 12 factors with Eigenvalue greater than "one", which explained 71% of the variance. The scree plot showed a clear bend after the third factor, indicating that the optimal number of dimensions in the social desirability instrument is three. In a second, factor analysis, a three factors solution was forced. The analysis showed that a number of items had factor loadings below 0.50 (items 1, 2, 3, 5, 6, 8, 9, 10, 14, 15, 19, 20, 22, 23, 25, 27, 29, 31, 33) In the final factor analysis, these items were deleted. The analysis produced three factors, which explained 52.3% of the

total variance in the instrument. Kaiser-Meyer Olkin measure of sampling adequacy was 0.67 and significance of Bartlett’s test of sphericity was 0.000.

Table 2. Results From The Final Factor Analysis (n=73)

Item	Factor 1	Factor 2	Factor 3
4.Never intensely dislike anyone	0.61		
7.Be careful about manner of dress	0.62		
13. Be always a good listener	0.64		
16 Admit it when make a mistake	0.82		
17.Try to practice what own preach	0.76		
24.Never let others pay for own wrongdoings	0.58 0.66		
26.Never irked when others express different ideas		0.66	
11.Like to gossip at times		0.71	
12.Rebel against authorities when they were right		0.68	
18.Never find difficult to get along with loud-mouthed, obnoxious people		0.64	
21.Be always courteous, even to people who are disagreeable			0.62 0.74
28.Be jealous of the good fortune of others			0.81
30.Irritated by people who ask favors of me			
32 when people have a misfortune they only got what they deserved			
Eigenvalue	3.29	2.34	1.69
Percentage of variance explained	23.40	14.50	14.30
Cronbach’s Alpha	0.78	0.64	0.54
Label	‘Management of social relations’	‘Violations of social norms and control of behaviors’	‘Ambition and personal achievement’

Table 2 shows rotated component matrix with Principal Component Analysis and Varimax with Kaiser Normalization (rotation method). The first factor consisted of seven items, and explaining 23.4% of the variance. Exemplary items of this factor are items 4,7,13,16,17,24 and 26. This factor was labeled as “management of social relations”, because most of the items that loaded high on this factor described “nice behaviors in dyadic interaction situations”. The second factor consisted of four items (11,12,18,21), and explained 14.5% of the variance. Two of four items are related with violations of social norms and two of remaining items are related with control of behaviors. This factor was labeled “Violations of social norms and control of behaviors”. Factor 3 explained 14.3% of the variance, and consisted of three items, 28,30,32. This factor described as “Ambition and personal achievement“, because all of three items are related with someone’s ambition tendency and success orientation. Although these findings are different from items of Bekkers’s study (2001), the

meanings of the factors are similar. Thus, we could state that our findings support his study.

A reliability analysis of the factors showed that all three factors had acceptable levels of Cronbach's alpha values, because Cronbach's alpha value, which is larger than "0,50" can be acceptable for dimensions of preliminary scale (Churchill 1979:64-73). The reliability of the first factor was 0.78. The second factor had reliability of 0.64. The third factor had a moderate reliability of 0.54, and none of the reliabilities could be improved by deleting items (Table 3).

Table 3. Reliability Analysis of Scale (alpha)

Item-total statistics	Corrected item-total correlation	Alpha if item deleted
Factor 1		
4	.5253	.7465
7	.5100	.7496
13	.6619	.7383
16	.5751	.7437
17	.5123	.7493
24	.4655	.7642
26	.4250	.7692
Alpha: 0.7790	N of items=7	
Factor 2		
11	.3683	.6138
12	.3233	.6438
18	.4897	.5286
21	.5243	.5014
Alpha: 0.6448	N of items=4	
Factor 3		
28	.3260	.4980
30	.4050	.3776
32	.3463	.4625
Alpha: 0.5460	N of items=3	

Furthermore, a reliability analysis of a total scale consisting of the 14 items was moderate reliable (alpha=0.64), however, this figure could be slightly improved (to 0.70) by deleting items 12, 28, 30 and 32. The analysis still have suggested that deletion of certain items would improve the alpha value. Deletion of items 11, 18 and 21 and recomputation of alpha value for the reduced set of items identified a few more items whose elimination would further improve the alpha value. This iterative sequence of steps resulted in seven items, with an alpha value of 0.78. This is found as satisfactory alpha coefficient (Nunnally, 1978). And also, Loo was hypothesized that a alpha coefficient meets the generally acceptable cutoff value of 0.80 indicating acceptable internal consistency reliability (Loo, 2002, 2004). In the last point, the reliability analysis of the scale could not be improved by deleting any items. Final items of the scale are showed in Table 4. The final solution revealed seven items. It's surprising that the short scale was the same as only the first factor.

Table 4: Short Form of the Marlowe-Crowne Social Desirability Scale

English	Turkish
4. I have never intensely dislike anyone	4. Asla birinden çok fazla nefret etmem
7. I am always careful about my manner of dress	7. Daima giyimime özen gösteririm
13. No matter who I'm talking to, I'm always a good listener	13. Kiminle konuştuğumun hiç önemi yoktur, daima iyi bir dinleyiciyimdir
16. I'm always willing to admit it when I make a mistake	16. Hata yaptığımda daima itiraf etmek isterim
17. I am always try to practice what I preach	17. Başkalarına verdiğim öğütleri daima kendim de uygulamaya çalışırım
24. I would never think of letting someone else be punished for my wrongdoings	24. Hatalarımdan dolayı başka birinin cezalandırılmasına seyirci kalmayı asla düşünmedim
26. I have never been irked when people expressed ideas very different from my own	26. Diğer insanlar benimkinden çok farklı fikirler ileri sürdüğünde hiç canım sıkılmaz

4.3. Differences of individuals having high and low social desirability scores

Participants were again classified according to their social desirability scores based on short-form of MCSDS. Total social desirability score of each accountant consists of sum of 7 scale-items. Participants who have higher score than mean are assumed as having high tendency toward social approval and vice versa. 58 % of the participants were classified as having high tendency toward social approval, and in which, 42 % of the participants had low tendency of social desirability. A test for determining of differences between two groups based on their scores for each factor was applied. Table 5 shows that two groups have different tendencies based on the first factor and third factor.

Table 5. Differences Between Two Groups Based On Subscales

	N	Mean	Std.Dev.	t	p
Factor 1					
Low SD	31	29.1935	5.9409		
High SD	42	37.8333	2.4286	-8.525	0.00**
Factor 2					
Low SD	31	16.4194	4.3724		
High SD	42	16.1190	4.8247	0.273	0.78
Factor 3					
Low SD	31	9.0645	3.4730		
High SD	42	10.4762	3.6374	-1.670	0.09*

*t values are significant at the 0.10 level.

**t values are significant at the 0.01 level.

4.4. Difference of Ethical Judgment

Another t test was applied to determine whether there is a difference of ethical judgment between the two groups. Table 6 shows that ethical judgment of two groups is not different for both scenario 1 and 2. On the other hand, respondents found that second scenario was more unethical than first scenario.

Table 6. Differences Ethical Judgment Between Two Groups And Differences Perception of Ethical Intensity Between Two Scenarios

	N	Mean	Std.Dev.	t	p
Scenario 1					
Low SD	31	3.84	1.128	-0.163	0.87
High SD	42	3.88	1.064		
Scenario 2					
Low SD	31	4.16	1.036	0.585	0.56
High SD	42	4.00	1.249		
t test					
Scenario 1	73	3.86	1.084	-1.631	0.10*
Scenario 2	73	4.07	1.159		

4.5. Test for social desirability effects on ethical judgment

Multiple regression analysis was used to test the effect of social desirability tendency and demographics variables on ethical judgment. With ethical judgment as the dependent variable, demographics variables (gender, age and professional experience) and social desirability tendency variable (computed with sum of seven items) were included into regression. According to correlation matrice, the level of correlations among all independent variables are lower than 0.70. Therefore, there isn't a collinearity problem for regression analysis. However, the overall model is not significant for both first scenario (p=0.90) and second (p=0.69) scenario (Table 7 and Table 8). These results show that ethical judgment scores of participants are independent of social desirability scores. It's obvious that participants don't have a trait of high self-regard and/or deliberate impression management. This finding is supported by the previous research findings. For example, Loo (2004) found that there was not a correlation between scores of ethics scale evaluated by Reidenbach and Robin (1990) and socially desirability scores. Additionally, we can say, measuring ethical judgment by third person techniques (using vignettes or scenarios) may prevent socially desirability responding.

Table 7. The Effect Of Social Desirability Tendency And Demographics Variables On Ethical Judgment-Multi Regression Analysis For Scenario 1

Variables	Beta	t	p
Constant		3,454	,001
Gender	-,018	-,135	,893
Age	-,179	-,642	,523
Professional experience	,241	,894	,375
Social desirability tendency	,030	,247	,806
Ads.R²=0.015, F=0.253, Sig.F=0.907 Dur.W=1.645			

-Abbreviations are referred to Ads.R²: Coefficient of determination, F: F value, Sig.F: Significant of F value, p: significant level, Dur.W: Durbin Watson test statistics.

On the other hand, the ethical judgment is insensitive to gender, age and professional experience.

Table 8. The Effect Of Social Desirability Tendency And Demographics Variables On Ethical Judgment-Multi Regression Analysis For Scenario 2

Variables	Beta	t	p
Constant		3,932	,000
Gender	-,101	-,754	,454
Age	-,265	-,958	,342
Professional experience	,293	1,095	,277
Social desirability tendency	,028	,228	,820
Ads.R²=0.031, F=0.551, Sig.F=0.699 Dur.W=2.144			

We have applied correlation analysis for further examination of relations between ethical judgment and the three factors (Table 9). Mean scores of each subscale were computed. There was only a small, but significantly negative correlation between ethical judgment and Factor 3 for scenario 2. It can be stated that people who have high tendency of ambition and personal achievement judge more unethically scenario 2 than their counterparts.

Table 9. Correlations Between Ethical Judgments And Three Subscales of Social Desirability

Ethical judgment/Social desirability	Factor 1	Factor 2	Factor 3
Scenario 1			
Pearson correlations	0.04	-0.12	0.07
p	0.72	0.30	0.53

Scenario 2			
Pearson correlations	0.04	0.05	-0.25
p	0.71	0.65	0.03**

**Correlation is significant at the 0.05 level.

5. Conclusion and implications

According to this study, MCSDS consists of three constructs: 1) Management of social relations, 2) Violations of social norms and control of behaviors, and 3) Ambition and personal achievement. Dimension of “management of social relations” may have important weight in social desirability construct.

A 7-item Turkish short-form of MCSDS was produced at the final point of decreasing original scale. It’s surprising that the short scale is the same as the first factor which is the dimension of management social relations, with respect to only this study. Of course, this finding should be tested in different time, sample and cultures by future researchs. However, we can use the short form version of the scale in the future studies because of fewer criticisms of language. The short form of MCSDS can also be recommended when administration time of research is limited and questionnaire form is long because of other research items. Users should consider using not only the scores from three constructs but also the total score. Because the short scale has higher reliability than separate constructs and the short scale can be used as a general measure of social desirability.

We found the short form of MCSDS differ from the previous studies. We think that these differences result from cultural issues and we recommend that each researcher applies a pretest for shorter scale related to their own sample. The borrowing and translation of psychometric scales between cultures must proceed with caution.

Participants were classified into two groups based on their social desirability scores. Total social desirability score of each accountant consists of sum of 7 scale-items. Participants who have higher score than mean are assumed as having high tendency toward social approval and vice versa. 58 % of the participants are classified as having high tendency toward social approval, and in which, 42 % of the participants have low tendency of social desirability. It can be stated that 58 % of accountants need more approval socially than others.

Two groups had different tendencies with respect to “management of social relations”, and “Ambition and personal achievement“. This finding is implemented that accountants having high tendency toward social approval give importance social relations. Additionally, they have ambition and personal success tendency in their life.

The effects of social desirability have been extensively examined in the context of personality testing but have been less studied in ethics research in Turkey. The results of our study indicated that social desirability doesn’t affect ethical judgment. Ethical judgment scores of participants were independent of social desirability scores. This finding is stated that participants don’t have a trait of high self-regard and/or deliberate impression management when they judge an ethical problem or situation.

Ethical judgment of the two groups is not different for either scenario 1 or scenario 2. Both of two groups judge similarly an ethical problem. Although the groups

have different social desirability tendency, there is no difference with respect to their ethical judgement. On the other hand, respondents found that second scenario was more unethical than first scenario. Scenario 1 concerns an accountant who prepares the misleading financial statements. Scenario 2 concerns an accountant getting overstate in customers' expenses in order to decrease amount of taxbase. Accountants found that scenario 1 has higher ethical intensity than scenario 2. This finding may be resulted from that tax fraud issues are talked intensively by society in Turkey.

There was only a small, but significantly negative correlation between "ethical judgment" and "Ambition and personal achievement" for scenario 2. It can be stated that accountants who have high tendency of ambition and personal achievement judge more unethically (based on scenario 2) than their counterparts. Accountants who have extreme ambition tendency in their profession life may make unethical decisions. Therefore, accountants who aim to be successful in the long term should behave honestly and ethically.

Limitations and future studies

Results should be discussed with limitations of a small sample and its homogeneous structure doesn't allow generalizations. However, we note that the current study attempts to pretest for the future projects. Future studies could be structured with larger and more heterogeneous samples (e.g. other professions, students, etc.).

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Appendix A

Statements of Marlowe-Crowne Social Desirability Scale

1. Before voting I thoroughly investigate the qualifications of all the candidates. (T)
2. I never hesitate to go out of my way to help someone in trouble. (T)
3. It is sometimes hard for me to go on with my work if I am not encouraged. (F)
4. I have never intensely dislike anyone. (T)
5. On occasion I have had doubts about my ability to succeed in life. (F)
6. I sometimes feel resentful when I don't get my way. (F)
7. I am always careful about my manner of dress. (T)
8. My table manners at home are as good as when I eat out in a restaurant. (T)
9. If I could get into a movie without paying and be sure I was not seen, I would probably do it. (F)
10. On a few occasions, I have given up doing something because I thought too little of my ability. (F)
11. I like to gossip at times. (F)
12. There have been times when I felt like rebelling against people in authority even though I knew they were right. (F)
13. No matter who I'm talking to, I'm always a good listener. (T)
14. I can remember "playing sick" to get out of something. (F)
15. There have been occasions when I took advantage of someone. (F)

- 16.I'm always willing to admit it when I make a mistake. (T)
17.I always try to practice what I preach. (T)
18.I don't find it particularly difficult to get along with loud-mouthed, obnoxious people. (T)
19.I sometimes try to get even, rather than forgive and forget. (F)
20.When I don't know something I don't at all mind admitting it. (T)
21.I am always courteous, even to people who are disagreeable. (T)
22.At times I have really insisted on having things my own way. (F)
23.There have been occasions when I felt like smashing things. (F)
24.I would never think of letting someone else be punished for my wrongdoings. (T)
25.I never resent being asked to return a favor. (T)
26.I have never been irked when people expressed ideas very different from my own. (T)
27.I never been make a long trip without checking the safety of my car. (T)
28.There have been times when I was quite jealous of the good fortune of others. (F)
29.I have almost never felt the urge to tell someone off. (T)
30.I am sometimes irritated by people who ask favors of me. (F)
31.I have never felt that I was punished without cause. (T)
32.I sometimes think when people have a misfortune they only got what they deserved. (F)
33.I have never deliberately said something that hurt someone's feelings. (T)

T:True, F:False.

"False" indicates items that are negatively keyed, meaning that agreement indicates lack of social desirability tendencies.

Appendix B

Scenario 1. Kar Company which its stocks have been issued in the stock exchange will prepare three monthly financial statements. The firm's management is aware of the effects of three monthly financial statements on its stocks' price. As a result, the firm management would give instructions to Mr. Ali, firm's accountant, towards not making rediscount computing for the note receivables which have highly important share in the balance sheet, in order to reduce taxbase of the firm, although the rate of interest is 80%. Mr. Ali carried out the instruction.

Scenario 2. Mr. Ahmet Uyar has completed its accounting training period in the San Accounting Firm and be pleased by all employees. He is seen as a future partner of the firm. In the days of tax announce, Mr. Sami San, accounting firms' ownership, called Ahmet and gave him the many expenditure bills which he has collected from relatives and not related to firm's expenses. Sami San got him to enter the bills in the general and administration expenses account of a client. Additionally, he said that this practice is very secret, necessity for accounting profession, and not illegal. Ahmet carry out this practice by taking into consideration his future of professional life.

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