

An Investigation of Financial Unethical Decision Behaviours: In Terms of Fraud Triangle and Values / Finansal Nitelikli Etik Olmayan Karar Davranışlarının Hile Üçgeni ve Değerler Açısından İncelenmesi

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ABSTRACT

Ethical issues have received increasing attention in the business and financial community in recent years. Many researchers have highlighted the financial fraud but few have addressed the relationship between ethical values, fraud triangle and ethical decision making. Ethical decision is not easy to make depending on the situation and perceptual differences in how individuals experience and understand situations can explain many ethical disagreements. Accordingly, the purpose of this study to investigate the perceptions of university students with respect to ethical issues in their financial decision making behaviors. Our study built on paper and pencil questionnaire applied to 400 senior and freshmen Kafkas University students from business, education and literature departments in Kars, Turkey. Our research aims to investigate the relations between ethical values, financial fraud triangle and ethical decision making and to extend our knowledge of the financial fraud triangle by identifying it as a mechanism used to avoid or reduce the negative affect that accompanies performing an unethical behavior. In addition, how demographic factors such as gender, department, class, work experience do affect these relationships will be investigated. We also suggest avenues for future research into the relations between ethical values, financial fraud and, organizational decision making within organizations.

KEYWORDS Ethical decision making; Fraud Triangle; Values; Business Ethics

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