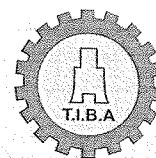


A T



www.jtiba.com

BUSINESS MANAGEMENT REVIEW

Academy of Taiwan Business Management Review

Volume 4 * Number 2 * August 2008

ISSN 1813-0534

▶ WTO Accession and Its Implications on Kazakhstan: Issues and Prospects	1
▶ Security Considerations for RFID in Supply Chain Management Dr. Patel and Dr. Emdad of USA	12
▶ Open Source Software - Does it really threaten the industry's profitable future?-Shanmugham and Ramanujan of USA	20
▶ When to sell to the retailer: a game-theoretic analysis--Niranjan & Mukhopadhyay of India	27
▶ The Overseas Chinese and Taiwan Global Media—Dr. Chen of Taiwan.	35
▶ The impact of ERP on Organizations' effectiveness: A Literature review—Saxena , wal, and Khan K of India	40
▶ e-Recruitment: Research Gaps at the Intersection of Technology and Talent Attraction--Isenhour, Lukaszewski, and Stone of USA	53
▶ A Comparative Analysis of Gender Wage Inequality In the Early 2000's—Dr Afxentiou of USA	65
▶ Study of Heterogeneous-VoIP Interworking Framework and User Communication Behaviour--Dr Shen, Koo, and Kuo of Taiwan	74
▶ Labour in the New Industrial-Relations Era: Global and Indian Perspective—Dr Saini of India	82
▶ Efficiency of the Stock Markets at the Issuance of Convertible Debt in the USA and India--Dr Mahajan, of U.S.A.	93
▶ Using BVAR Model to Forecast High Technology Stock Price-- Wang and Kung of Taiwan	104
▶ Truth-Inducing Pay Schemes and Budget Slack—by Lin and Hsu of TW	115
▶ The Level of Usage of Accounting Data by SME in Malaysia--Dr Ismail, Dr Gadar, and Saad of Malaysia	123
▶ Cultural Values and Plagiarism:A Study of Australian, Malaysian, and Mauritian Business Students—Dr Egan of Au	133
▶ Factors Influencing Student Choice of Smaller Regional University Campuses--Dr Ali of Australia	148
▶ Application of the Self-Efficacy Model to Teaching Cultural Intelligence in Business Education—Dr. Milner & Dr. Endres of USA	156
▶ Teaching Global Competency to US Students: A Study Abroad Approach--Ghose and Shah of USA	163
▶ Why Good News Is Better Than Bad News-- Chu ,Yeh and Chu of Taiwan	172

Cultural Values and Plagiarism: A Study of Australian, Malaysian, and Mauritian Business Students

Victor Egan
Curtin University of Technology
Australia

ABSTRACT

This paper presents the results of a study which sought to distinguish attitudinal differences to the issue of plagiarism among Malaysian (n=105), Mauritian (n=49), and Australian (n=96) undergraduate business students. The results show that national culture and gender influence attitudes to plagiarism. The Malaysian students generally reported greater propensity to plagiarise because their peers were perceived to be doing so, and because of excessive academic workload. In addition, Malaysian males reported a greater propensity to plagiarise than Malaysian females, and offshore Malaysian students were more tempted to plagiarise than their onshore counterparts. The Mauritian students reported greater propensity to plagiarise because of excessive academic workload, but were less affiliated to perceived peer action than was the Malaysian sample group. Implications for universities are provided.

INTRODUCTION

Academics in higher education have shown increasing concern with the issue of academic integrity (or lack thereof) in recent years. Research indicates that the incidence of dishonesty at university is extensive and increasing. The extent can be gauged from numerous studies. McCabe (2005), in a study of 50,000 undergraduate students on more than 60 US campuses, found that 70 percent admitted to cheating in some form. Another study indicated 73 percent of university students reporting instances of serious cheating on written work in high school, while 53 percent of undergraduates and 35 percent of postgraduates said they cheated on written assignments (Academic Misconduct Major Problem in Canada, Study Finds 2006). Mangan (2006) described a study which found that 56 percent of postgraduate business students had cheated during their course. Other recent studies have noted the incidence of cheating at university ranging from 50 percent of students (Park 2003) to around 75 percent (Chapman et al. 2004; Pickard 2006; Smyth & Davis 2004). On the issue of the increasing incidence of cheating, longitudinal comparisons have found significant increases. For example, the incidence of 'unpermitted student collaboration' increased from 11 percent in 1963 to 49 percent in 1993 (McCabe 2005). Likewise, separate studies have alluded to similar concerning statistics; for example, 23 percent of students reported cheating in 1941, 64 percent in 1964, and 76 percent in 1980 (Kisamore et al. 2007). This increase has been largely attributed to technology, in that it is increasingly easy for students to plagiarise from the internet (Born 2003; Lathrop & Foss 2000).

This study attempts to disaggregate the cross-cultural and cross-gender influences that manifest in differences in attitudes to plagiarism. The following section examines the relevant literature in the academic area. The research design and method of the present study is then outlined. This is followed by an analysis of research results. Finally, the findings are discussed in light of the existing literature, and implications for universities are provided.

LITERATURE REVIEW

The review of the literature, which follows, focuses on the main elements of the present study. Firstly, the literature on academic integrity and plagiarism is examined. Secondly, demographic influences on the propensity to plagiarise are listed. Finally, the impact of cultural values on plagiarism is reported.

Academic Integrity and Plagiarism

According to the Center for Academic Integrity (CAI) (<http://www.academicintegrity.org/index.php>) and Curtin University (Plagiarism 2005), the issue of academic integrity is expounded in a commitment to such fundamental values as honesty, trust, fairness, respect, and transparency. Numerous examples exist of how academic integrity may be compromised, including copying from others in exams, cheat notes in exams, unpermitted collaboration in course work, submitting an identical item of work more than once, and failing to

acknowledge the work of others in course assignments. The final example of academic integrity is generally called 'plagiarism' (Hayes & Introna 2005).

Plagiarism has been variously described as "using the work of others without acknowledging your source of information or inspiration" (Cottrell 2003, p.133), and "the unauthorized and/or unacknowledged use of another's words, thoughts, or writing" (Samson & Radloff 1992, p.18). As such, plagiarism may include using exact phrases from articles, books, etc.; using other people's ideas or theories; or, too closely paraphrasing, in each case without stating from where the words, phrases, or ideas came (Cottrell 2003). Plagiarism also includes self-plagiarism, or "submitting one's own previously assessed or published work for assessment or publication elsewhere, without appropriate acknowledgement" (Plagiarism 2005, p.1)

Plagiarism is a serious matter in higher education because it is considered to be both unethical and illegal; unethical since the aim is to receive undue credit for work that does not belong to the individual, and illegal since published work is often protected by copyright (Samson & Radloff 1992). Indeed, in following this line, Park (2003, p.472) defined plagiarism as "literary theft, stealing (by copying) the words or ideas of someone else"; and Posner (2007, p.33) as "fraudulent copying". Furthermore, from a university's perspective, plagiarism can compromise the integrity of awards, and even damage national and international reputations (Plagiarism 2005).

In regard to the literature on the question of why students plagiarise, a number of reasons have been proffered. Some scholars suggest that many students are ignorant of the plagiarism concept, or negligent in their writing, and that they plagiarise without intent to deceive (Carroll 2002; Park 2003; Harris 2001; Posner 2007). For example, McCabe (2005) found that 77 percent of students reported that they did not consider internet plagiarism to be a serious offence. Likewise, Harris (2001) reported on a study which found that 65 percent of respondents demonstrated lack of understanding of plagiarism. Other scholars have argued that poor time management by students, and the submission of multiple items of course work falling due at the same time, are also contributing factors (Lim & See 2001; Lambert et al. 2003). Still others contend that many students do intend to deceive, and that this is related to the low risk of being caught (Lathrop & Foss 2000; Phillips & Horton 2000), the perception that there are high levels of cheating among peers (Iyer & Eastman 2006), or the weakness of individual students (e.g., English language proficiency) (Posner 2007).

Demographics and Plagiarism

A number of specific demographics have been associated with incidences of plagiarism. Males and younger students have been found to indulge in plagiarist activities more than females and older students (Caruana et al. 2000; Davis & Ludvigson 1995; Harris 2001; Kisamore et al. 2007; Nonis & Swift 2001; Phillips & Horton 2000).

Cultural Values and Plagiarism

Plagiarism at university, then, is inherently an ethical issue (Samson & Radloff 1992), in which culture is well recognised as one of the most important variables influencing attitudes, beliefs, and actions (Christie et al 2003; Ghosh et al 1997; Hayes & Introna 2005; Singhapakdi et al 1994). The term 'cultural relativism' suggests that ethical principles differ among cultures; what is considered morally right in one culture, may be denounced as wrong in another (Donaldson & Werhane 1996).

In general, researchers have found Western cultures to be based on similar ethical principles. For example, Small (1992) found that Australians, Americans, and Israelis shared similar values in their attitudes towards business ethics. Likewise, Whipple and Swords (1992) found their British and American respondents to exhibit similar ethical views in a business setting; Lysonski and Gaidis (1991) found similarity between business students in the United States, Denmark, and New Zealand; and, Abratt et al (1992) found that Australian and South African managers displayed similar ethical beliefs.

However, when Western cultures are compared to others, stark differences in ethical attitudes emerge. For example, Nyaw and Ng's (1994) study of business students in Canada, Japan, Hong Kong, and Taiwan found distinct cultural differences. Ahmed et al. (2003) studied the ethics and moral judgments of Chinese, Egyptian, Finnish, Korean, Russian, and American

business students, and also found distinct variation related to cultural differences. Likewise, Christie et al (2003), in their study of business managers in India, Korea, and the United States, found that national culture has a strong influence on ethical attitudes.

In addition, and unlike Western cultures, Asian cultures do not neatly cluster together in terms of their patterns of ethical attitudes. For example, Nyaw and Ng's (1994) study of business students in Canada, Japan, Hong Kong, and Taiwan found that the Japanese, Hong Kong, and Taiwanese students were quite different in their ethical orientations. Likewise, Fritzsche et al (1995) found ethical attitude differences between Japanese, Korean, and Taiwanese managers.

In order to compare the cultures of the three countries represented in the present study, Hofstede's (1980) cultural topology was used as a useful framework (see Table 1). Although Mauritius was not included in Hofstede's (1980) original study, the continued strong Francophone connection, as well as the work of Liu and Sudweeks (2003) and Ramguttty-Wong (2004), were used to indicate the cultural inclination of Mauritians. In addition, the two dimensions of uncertainty avoidance and masculinity were not used for three reasons; firstly, the countries represented in the study are similar on both of these dimensions; secondly, the functional application of the two dimensions are highly questionable (Newman & Nollen 1996; Punnett & Withane 1990; Smith et al 1996); and thirdly, Christie et al (2003) found mixed results for these two dimensions in their cross-cultural study of ethical attitudes.

Focusing, then, on the dimensions of individualism and power distance leads to a number of propositions linking these cultural dimensions to attitudes and actions. Firstly, people from low individualism cultures (i.e., collectivists) perceive themselves far more in group terms and to subordinate themselves to the group, than people from high individualism cultures (Lu et al 1999). As a result, collectivists tend to accept the ethical actions established as normal within their societies, whereas individualists are more prone to question those actions. This reasoning leads Swaidan and Hayes (2005) to conclude that individualists are more sensitive to ethical issues than collectivists. Secondly, people from high power distance cultures tend to look to superiors for ethical guidance, as opposed to low power distance people who tend to look to themselves or their peers (Blodgett et al 2001; Christie et al 2003; Thorne & Saunders 2002). For instance, Lu et al (1999) found that high power distance people were less likely to challenge the ethical principles underlying the actions of superiors. This leads to the greater likelihood, in high power distance cultures, of subordinates performing unethical actions in response to the role-modeling provided by superiors (Swaidan & Hayes 2005).

TABLE 1 – CULTURAL DIMENSIONS

	Individualism	Power Distance	Uncertainty Avoidance	Masculinity
Australia	H	L	M	M
Malaysia	L	H	M	M
Mauritius	H	H	M	M

(Source : Hofstede 1980; Liu & Sudweeks 2003; Ramguttty-Wong 2004)

The above argument takes the view that plagiarism is unethical, and that students deliberately attempt to deceive. However, as a number of scholars have highlighted (e.g., Carroll 2002; Park 2003; Harris 2001; Posner 2007), many Western students are ignorant of the plagiarism concept, or negligent in their writing, and hence, they plagiarise without intent to deceive. In an Eastern context, there are also additional mitigating reasons in answer to the question of why students plagiarise. For example, Pennycook (1996, cited in Hayes & Inrona 2005) argued that Chinese students perceive the use of another author's words as a sign of respect, and that good students should never challenge those in positions of authority, such as teachers. Likewise, Sowden (2005) makes the point that Chinese academic norms are the result of a long history of reproducing Confucian teachings in civil service exams, which has manifested as a contemporary Chinese education system founded on memorization, rote learning, and competition (Holmes 2004).

Some scholars have argued that Hofstede's (1980) study is dated, and hence, may now have outlived its usefulness as an analytical tool (see, for example, McSweeney 2002). However, Hofstede's cultural dimensions continue to be used extensively for academic research (e.g., Abeyskera 2008; Moores 2008). Moreover, recent work on Malaysian cultural values would suggest that 'collectivism' and 'high power distance' are persistent norms that continue to direct attitudes and behaviour (see, for example, Bochner 1994; Kuen & Voon 2007)

METHODOLOGY

Sample

The sample consisted of a total of 250 undergraduate business students. This included Australian students (n=96) studying at an Australian campus; Malaysian students studying at a Malaysian campus of the same university (n=105); and, Mauritian students studying at a campus of the same university in Mauritius (n=49). Students were in the second year of study of a three year degree program. As such, all students had been inculcated with the university's definition of plagiarism, as well as the requirements to avoid such accusation and the penalties that might be incurred if caught plagiarising. A profile of the combined samples is presented in Table 2.

TABLE 2 – PROFILE OF RESPONDENTS

		Australia	Malaysia	Mauritius
Total	n	96	105	49
Gender	Male	43%	51%	39%
	Female	57%	49%	61%
Age	<25	85%	97%	100%
	25-34	9%	2%	
	35-44	6%	1%	
	45-55			

Instrument

A questionnaire incorporating 11 items adapted from Harris (2001) was used. Respondents were assured anonymity and participation was voluntary (no-one refused to participate). The respondents completed the questionnaire by indicating on a seven-point Likert-type scale, ranging from 'strongly agree' (1) to 'strongly disagree' (7).

The 11 items of the questionnaire were:

Q1. Sometimes I feel tempted to plagiarise because so many other students are doing it.

Q2. I believe I clearly understand the concept of plagiarism and how to avoid it.

Q3. Plagiarism is as bad as stealing an exam and memorising the answers.

Q4. If my friend gives me permission to use his or her assignment, I don't think there is anything wrong with that.

Q5. Plagiarism is sometimes unavoidable when a student has too many assignments to complete.

Q6. The penalties for plagiarism should be lenient, especially for international students who are not used to the Australian system.

Q7. If a student buys or downloads material from the internet and submits it as their own work, they should be expelled from the university.

Q8. Plagiarism is against my ethical values.

Q9. I do not think plagiarism is anything like stealing because no material goods are taken.

Q10. It is acceptable to use something I have written previously for an assignment in another unit because you cannot plagiarise yourself.

Q11. Lecturers always talk about plagiarism, but rarely enforce it.

Analysis

Mean scores and ANOVA analysis were used to analyse the quantitative differences between the groups, and the statistical significance of such differences. Also as part of the analysis, the construct validity (unidimensionality) of the 11 items was tested using principal component factor analysis. In the process of determination, a particular issue of importance was the level of significance of factor loadings.

A factor loading is the correlation between a variable (i.e., question item) and a factor; and, the square of the factor loading is the percentage variance of the variable that is explained by the factor. A rule-of-thumb that has crept into the research methods literature is that only factor loadings >0.300 are meaningful (Haire et al. 1998). The significance of the rule lies not in its mathematical justification, but rather, in the arbitrary fact that it explains 10 percent of the factor variance (Goodwin & Goodwin 1999). Yet, the level of significance of factor loadings is a function of both the degree of inter-correlations between the variables, and the sample size, so that an arbitrary value of 0.300 may be inappropriate if, for example, inter-correlations were particularly small.

The present study used the work of Holzinger and Harman (1941) to calculate the level of significance of factor loadings. The average correlation between variables (ρ) was obtained by summing all the correlations (r) and dividing by twice the number of correlations (N), according to the equation:

$$\rho = (1/2N) \cdot \sum r$$

The standard error of factor coefficients (σ_a) was then calculated according to the equation:

$$\sigma_a = (1/2\sqrt{n}) \cdot \sqrt{(3/\rho - 2 - 5\rho + 4\rho^2)}$$

where n = sample size.

Holzinger and Harman (1941) argued that a meaningful factor loading is one that is 'significantly larger' than the standard error. Consequently, the level of significance of factor loadings (p_n) for the present study was selected to be three times the standard error (σ_a), according to the equation:

$$p_n = 3 \cdot \sigma_a$$

Although still somewhat subjective and far from definitive, the above method for calculating significance was considered more objective and accurate than assuming the universal rule-of-thumb of 0.300.

RESULTS

Tables 3 and 4 demonstrate that the variation in responses to 10 of the 11 items in the survey was statistically significant using one-way ANOVA analysis. However, it was considered that at least some of this significance might be attributable to the "cultural response set tendency" (Matsumoto 1994, p.33) among Asian respondents when answering instruments designed around a Likert-type scale (see, for example, Lee & Green 1991; Stening & Everett 1984). Consequently, and following the work of Cohen (2000), the 'effect size index (d)' was calculated according to the equation (see Table 3):

$$d = \frac{m_a - m_b}{SD}$$

where m_a, m_b = Means of the two responses

SD = Standard deviation (largest)

Cohen (2000) suggested that if:

$d = 0.2$ Effect size is small

$d = 0.5$ Effect size is moderate

$d = 0.8$ Effect size is large

TABLE 3: DESCRIPTIVE STATISTICS (NATIONALITY) & EFFECT SIZE INDEX

Nationality		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11
Australian	Mean	6.23	2.53	2.68	5.15	5.57	5.48	3.44	2.66	5.40	3.21	4.92
	n	96	96	96	96	96	96	96	96	96	96	96
	SD	1.23	1.77	1.63	1.58	1.61	1.62	1.97	1.74	1.51	1.75	1.35
Malaysian	Mean	4.89	3.20	3.38	4.54	3.87	3.32	4.19	3.40	4.56	2.61	4.66
	n	105	105	105	105	105	105	105	105	105	105	105
	SD	1.58	1.62	1.76	1.73	1.97	1.86	1.85	1.61	1.74	1.53	1.40
Mauritian	Mean	6.29	3.08	3.08	4.63	4.10	2.92	4.49	2.90	4.59	2.80	4.90
	n	49	49	49	49	49	49	49	49	49	49	49
	SD	1.23	1.63	2.13	2.02	1.86	2.05	1.97	1.82	1.86	1.73	1.89
Effect size (d) (Aus-Mal)		0.85	0.38	0.39	0.35	0.86	1.16	0.38	0.43	0.48	0.34	0.19
		L	S	S	S	L	L	S	S-M	S-M	S	S
Effect size (d) (Aus-Mau)		0.05	0.31	0.19	0.26	0.79	1.25	0.53	0.13	0.44	0.23	0.01
		S	S	S	S	L	L	M	S	S-M	S	S
Effect size (d) (Mau-Mal)		0.89	0.07	0.14	0.04	0.11	0.20	0.15	0.27	0.02	0.11	0.13
		L	S	S	S	S	S	S	S	S	S	S

The effect size index indicates that only items Q1, Q5, and Q6 are significant when Australian students are compared to Malaysian; Q5 and Q6 when Australian students are compared to Mauritian students; and Q1 when Mauritian students are compared to Malaysian students. This analysis indicates that, when compared to the Australian sample, the Malaysian and Mauritian respondents were:

- More prone to plagiarise because of too much work (Q5)
 - More in the belief that international students should be treated leniently (Q6)
- And, when compared to the Australian and Mauritian samples, the Malaysian respondents were:
- More prone to plagiarise because of the perceived actions of peers (Q1)

Item 11 was not statistically significant in terms of different response. This result indicates that there is a moderately held belief that the university makes much of the issue of plagiarism, but does not extend sufficient energy to stringently enforce the policies.

TABLE 4: ANOVA ANALYSIS – NATIONALITY

	Sum of Squares	Mean Square	F	Sig.
Q1	113.169	56.585	29.388	.000
Q2	24.020	12.010	4.260	.015
Q3	24.899	12.450	3.885	.022
Q4	19.781	9.890	3.286	.039
Q5	159.231	79.616	24.096	.000
Q6	314.082	157.041	47.851	.000
Q7	45.540	22.770	6.166	.002
Q8	28.590	14.295	4.922	.008
Q9	40.221	20.111	7.110	.001
Q10	18.373	9.187	3.353	.037
Q11	3.916	1.958	.883	.415

In addition, regression analysis was used to further test the significance of the data (see Tables 5 & 6). Again, the results indicate the significance of only Q1, Q5, and Q6 for Australian and Malaysian respondents, and only Q5 and Q6 in the case of Australian and Mauritian respondents.

TABLE 5: REGRESSION ANALYSIS – NATIONALITY (AUSTRALIAN-MALAYSIAN)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta	B	Std. Error
(Constant)	2.535	.216		11.709	.000
Q1	-.104	.021	-.328	-5.008	.000
Q2	.015	.020	.053	.775	.439
Q3	.009	.022	.032	.420	.675
Q4	.008	.019	.027	.434	.665
Q5	-.035	.019	-.139	-1.880	.062
Q6	-.103	.017	-.423	-6.147	.000
Q7	.015	.015	.057	.953	.342
Q8	-.019	.020	-.065	-.923	.357
Q9	.027	.021	.090	1.294	.197
Q10	.007	.019	.022	.343	.732
Q11	-.018	.021	-.048	-.844	.400

a Dependent Variable: Nationality

TABLE 6: REGRESSION ANALYSIS – NATIONALITY (AUSTRALIAN-MAURITIAN)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta	B	Std. Error
(Constant)	10.636	3.324		3.199	.002
Q1	.433	.358	.093	1.207	.229
Q2	.446	.253	.136	1.766	.080
Q3	-.299	.266	-.095	-1.123	.264
Q4	.153	.260	.047	.589	.557
Q5	-.694	.267	-.223	-2.603	.010
Q6	-1.329	.229	-.501	-5.805	.000
Q7	.359	.223	.128	1.608	.110
Q8	-.435	.268	-.135	-1.620	.108
Q9	.022	.270	.006	.080	.937
Q10	.138	.251	.042	.550	.583
Q11	-.095	.265	-.026	-.360	.720

a Dependent Variable: Nationality

Table 7 shows the factor analysis results for the 11 questionnaire items. The level of significance of factor loadings was calculated to be $p_{\text{fl}} = 0.499$ ($\rho = 0.0956$; $\sigma_a = 0.166$).

TABLE 7: FACTOR ANALYSIS

	Component		
	1	2	3
Q1	.430	-.120	.589
Q2	.073	.789	-.129
Q3	-.238	.766	.112
Q4	.644	-.069	.025
Q5	.788	-.073	.127
Q6	.655	-.272	-.139
Q7	-.208	.510	.068
Q8	-.265	.660	-.272
Q9	.632	-.223	.202
Q10	.577	-.173	-.372
Q11	-.099	-.026	.740

Extraction Method: Principal Component Analysis.
 Rotation Method: Varimax with Kaiser Normalization.

The reliabilities (Cronbach's alpha) of the three components identified in the factor analysis were tested. Two of the 3 components were found to be significant: *Component 1* (0.731), *Component 2* (0.665), *Component 3* (0.179). Component 1 was subsequently termed 'knowledge' since the questions related to an individual's understanding of the concept of plagiarism. Component 2 was termed 'values' because the associated questions tended to involve personal values.

TABLE 8: DESCRIPTIVE STATISTICS (NATIONALITY)

Nationality		Knowledge	Values
Australia	Mean	4.964	2.825
	N	96	96
	SD	.981	1.268
Malaysia	Mean	3.781	3.543
	N	105	105
	SD	1.215	1.173
Mauritius	Mean	3.808	3.388
	N	49	49
	SD	1.355	1.299

TABLE 9: ANOVA ANALYSIS – NATIONALITY (KNOWLEDGE/VALUES)

	Sum of Squares	Mean Square	F	Sig.
Knowledge	81.088	40.544	30.069	.000
Values	27.190	13.595	8.911	.000

Tables 8 and 9 indicate that the Australian students report a greater knowledge of plagiarism, and what constitutes such behaviour, than either the Malaysian or Mauritian respondents. In addition, the table indicates that the Australian students report a more ethical orientation to plagiarism than either of the other two cultural groups. Indeed, the Malaysian and Mauritian groups demonstrate a good deal of similarity of attitudes compared to the Australian group of students.

Tables 10 and 11 demonstrate no significant differences in the responses to all items by the Australian male and female groups.

TABLE 10: DESCRIPTIVE STATISTICS (AUSTRALIAN GENDER)

Gender		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11
Male	Mean	6.17	2.41	2.80	4.95	5.22	5.17	3.32	2.63	5.15	3.37	4.80
	N	41	41	41	41	41	41	41	41	41	41	41
	SD	1.32	1.58	1.72	1.60	1.67	1.70	2.13	1.66	1.57	1.73	1.49
Female	Mean	6.27	2.62	2.58	5.29	5.84	5.71	3.53	2.67	5.58	3.09	5.00
	N	55	55	55	55	55	55	55	55	55	55	55
	SD	1.16	1.90	1.57	1.57	1.53	1.54	1.86	1.82	1.45	1.77	1.25

TABLE 11: ANOVA ANALYSIS – AUSTRALIAN GENDER

	Sum of Squares	Mean Square	F	Sig.
Q1	.244	.244	.161	.689
Q2	.973	.973	.310	.579
Q3	1.169	1.169	.440	.509
Q4	2.710	2.710	1.083	.301
Q5	8.938	8.938	3.552	.063
Q6	6.808	6.808	2.632	.108
Q7	1.038	1.038	.265	.608
Q8	.035	.035	.011	.915
Q9	4.455	4.455	1.970	.164
Q10	1.776	1.776	.579	.448
Q11	.894	.894	.488	.487

Tables 12 and 13 show that the responses of the Malaysian male and female groups were significantly different on two items:

Q1. Sometimes I feel tempted to plagiarise because so many other students are doing it.

Q6. The penalties for plagiarism should be lenient, especially for international students who are not used to the Australian system.

TABLE 12: DESCRIPTIVE STATISTICS (MALAYSIAN GENDER)

Gender		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11
Male	Mean	4.43	3.39	3.44	4.26	3.81	2.96	4.20	3.39	4.57	2.54	4.56
	N	54	54	54	54	54	54	54	54	54	54	54
	SD	1.47	1.55	1.75	1.76	1.94	1.76	1.85	1.38	1.59	1.49	1.46
Female	Mean	5.37	3.00	3.31	4.84	3.92	3.71	4.18	3.41	4.55	2.69	4.76
	N	51	51	51	51	51	51	51	51	51	51	51
	SD	1.56	1.69	1.78	1.65	2.02	1.90	1.87	1.85	1.90	1.58	1.34

TABLE 13: ANOVA ANALYSIS – MALAYSIAN GENDER

	Sum of Squares	Mean Square	F	Sig.
Q1	23.503	23.503	10.209	.002
Q2	3.967	3.967	1.520	.220
Q3	.448	.448	.143	.706
Q4	8.942	8.942	3.059	.083
Q5	.299	.299	.076	.783
Q6	14.476	14.476	4.328	.040
Q7	.019	.019	.006	.940
Q8	.014	.014	.005	.943
Q9	.016	.016	.005	.942
Q10	.584	.584	.248	.619
Q11	1.147	1.147	.584	.447

These response differentials indicate two important points. Firstly, Malaysian males are more prone to plagiarise because their peers are perceived as doing so; and secondly, Malaysian males favour a more lenient attitude by the university when dealing with allegations of plagiarism for international students.

Tables 14 and 15 show that the responses of the Mauritian male and female groups were significantly different on two items:

Q3. Plagiarism is as bad as stealing an exam and memorizing the answers.

Q6. The penalties for plagiarism should be lenient, especially for international students who are not used to the Australian system.

These response differentials indicate two important points. Firstly, Mauritian females indicate to a greater extent that plagiarism is an ethical issue akin to stealing; and secondly, Mauritian males favour a more lenient attitude by the university when dealing with allegations of plagiarism for international students.

TABLE 14: DESCRIPTIVE STATISTICS (MAURITIUS GENDER)

Gender		Q1	Q2	Q3	Q4	Q5	Q6	Q7	Q8	Q9	Q10	Q11
Male	Mean	6.11	3.11	3.84	4.37	3.79	2.16	4.95	3.16	4.58	2.32	5.00
	N	19	19	19	19	19	19	19	19	19	19	19
	SD	1.73	1.49	2.22	2.27	1.72	1.86	2.01	1.42	1.74	1.45	2.05
Female	Mean	6.40	3.07	2.60	4.80	4.30	3.40	4.20	2.73	4.60	3.10	4.83
	N	30	30	30	30	30	30	30	30	30	30	30
	SD	.77	1.74	1.96	1.86	1.95	2.04	1.92	2.03	1.96	1.84	1.80

TABLE 15: ANOVA ANALYSIS – MAURITIUS GENDER

	Sum of Squares	Mean Square	F	Sig.
Q1	1.011	1.011	.669	.418
Q2	.017	.017	.006	.937
Q3	17.947	17.947	4.223	.045
Q4	2.167	2.167	.527	.471
Q5	3.032	3.032	.872	.355
Q6	17.947	17.947	4.591	.037
Q7	6.498	6.498	1.699	.199
Q8	2.097	2.097	.630	.431
Q9	.005	.005	.001	.970
Q10	7.154	7.154	2.458	.124
Q11	.323	.323	.089	.766

DISCUSSION AND CONCLUSIONS

The purpose of this study was to investigate differences in attitudes to plagiarism across different cultural and gender groupings. The study found a number of significant differences in attitudes.

Firstly, Malaysian students demonstrated a greater propensity to plagiarise because their peers were perceived to be doing so. This is substantially associated with the collectivist cultural values held by Malaysian society. Collectivists tend to accept the ethical actions of peers as an established norm, which was not evident in the more individualistic cultures of Australia and Mauritius.

Secondly, both Malaysian and Mauritian students demonstrated a greater propensity to plagiarise because of too much work. Multiple assignments due for submission at the same time, and less English language proficiency than Australian students, would most likely underpin this finding.

Thirdly, both Mauritian and Malaysian students reported a general belief that the university should be lenient with them on the issue of plagiarism because they were international students. Again, there would appear to be a substantial link to cultural values. In high power distance cultures, such as Malaysian and Mauritian, hierarchy and relativism predominate (Egan 2007). In this case, the university is viewed as having a paternalistic role, which does not equate to treating all students equally, as is the view held by the Australian students.

Fourthly, gender differences were found for the Malaysian and Mauritian respondents, but not the Australian. Malaysian males expressed a greater propensity to plagiarise than Malaysian females; Mauritian males favour a more lenient attitude by the university when dealing with allegations of plagiarism for international students.

Fifthly, differences were also found between Malaysian students studying onshore at the Australian campus of the university, and those studying at two offshore partner campuses. Malaysian offshore students reported a greater propensity to plagiarise than Malaysian onshore students for the reason that their peers were doing so. This most likely indicates that offshore plagiarism is more prevalent, but detected less frequently, than is the case onshore.

Sixthly, the Australian students reported a greater knowledge of plagiarism, and what constitutes such behaviour, than either the Malaysian or Mauritian respondents. In addition, the Australian students reported a more ethical orientation to plagiarism than either of the other two cultural groups. Indeed, the Malaysian and Mauritian groups demonstrate a good deal of similarity of attitudes compared to the Australian group of students. This would suggest that the 'power distance' dimension of cultural variation may be more significant than the 'individualism' dimension. In other words, values may be more driven by the demonstrated actions of a society's wealth and power elites, than by peer affiliation. The result from the present study is consistent with the relative positions of the three countries on the Corruption Perception Index (CPI) for 2007 (see <http://www.transparency.org>), which shows Australia at 11; Malaysia at 43; and, Mauritius at 53.

Finally, the results of the present study would suggest that the expressed propensity to plagiarise was based more on deceit than innocent ignorance. Among all groups, there was generally a good understanding of the concept of plagiarism (Q2=low). There was also an understanding that a friend's permission to use their work did not circumvent plagiarism (Q4=low), as well as a recognition that plagiarism equates to stealing, albeit not involving material goods (Q9=low). It would appear that the propensity to plagiarise is firmly based on deceit, and due to the perception of peer action and excessive workload.

The results of the present study in no way assert a superiority of Western ethical standards in business. High profile incidents of immoral behaviour in Western firms in recent years attest to serious deficiencies in ethical underpinnings in the Western business context. This is exemplified by high-profile corporate collapses, such as Emron and WorldCom in the US, and HIH and OneTel in Australia. Prior to these corporate collapses, Australia had a considerable recent proliferation of individual fraudsters, in the ilk of Bond Corporation's Alan Bond, Rothwell's Laurie Connell, and Qintex's Christopher Skase (A Chorus Line of Crooks, 2003; Barry, 2000; McIlwraith, 2000). The common thread linking these fallen entrepreneurial high-flyers is deception, falsification of financial information, and relationship manipulation to serve their own interests. However, what the results of the present study do indicate is that cultural value systems substantially impact on relative propensities to plagiarise, given that other contextual variables, such as excess workload and peer behaviour, are perceived to be present.

IMPLICATIONS FOR UNIVERSITIES

The present study has raised several issues that should be of concern to universities that host international students, and/or conduct off-shore transnational programs.

Firstly, universities need to be cognisant of the link between policies and actions. The students, irrespective of groupings, reported that lecturers provide much talk about plagiarism, but that there is perhaps insufficient enforcement to reinforce the message (Q11=moderate). Universities must be stringent in their enforcement of policy, particularly since perceived peer incidence plays such a significant part in influencing an international student's propensity to plagiarise.

Secondly, more should be done to better coordinate assignment submissions. Students faced with having to submit multiple written assignments in the same week will be more tempted to plagiarise than if submission deadlines were more spread.

Thirdly, universities operating transnational programs should be aware of the cultural values that impact on attitudes to plagiarism. Collectivist/high power distance cultures (and particularly males within those cultures) appear to be more prone to plagiarise unless university policies are overt and stringently enforced.

LIMITATIONS OF THE STUDY

The study has at least two specific limitations. Firstly, since the study sample was restricted to business students, it may be inappropriate to generalize the results to other student groups. Secondly, as a number of scholars have suggested (see for example, Fritzsche et al 1995; Nyaw & Ng 1994), Asian cultures do not cluster in terms of ethical attitudes. As such, the attitudes of the Malaysian respondents in the present study may not necessarily correspond with similar attitudes of respondents from other Asian countries.

REFERENCES

- A Chorus Line of Crooks 2003, Retrieved July 5, 2003 from <http://www.greenleft.org.au/back/1994/165/165p25.htm>
- Abeyssekera, I. 2008, Preferred learning methods: A comparison between international and domestic accounting students, *Accounting Education*, 17(2), 187-196, Retrieved June 15, 2008 from Proquest database.
- Abratt, R, Nel, D, & Higgs, NS. 1992, An examination of the ethical beliefs of managers using selected scenarios in a cross-cultural environment, *Journal of Business Ethics*, 11(1), 29-35, Retrieved February 12, 2004 from Proquest database
- Academic Misconduct Major Problem in Canada, Study Finds 2006, University of Guelph, Retrieved March 23, 2007 from http://www.uoguelph.ca/mediarel/2006/academic_miscon.html
- Allen, L & Voss, D. 1997, *Ethics in Technical Communication: Shades of Gray*, John Wiley, New York
- Ahmed, MM, Chung, KY & Eichenseher, JW. 2003, Business students' perception of ethics and moral judgment: A cross-cultural study, *Journal of Business Ethics*, 43(1/2), 89-102, Retrieved June 24, 2005 from Proquest database
- Barry, P. 2000, One Day in Jail for Every Stolen Million, *Sydney Morning Herald*, 10 March, Retrieved July 5, 2003 from <http://old.smh.com.au/news/specials/natl/bond/bond6.html>
- Blodgett, JG, Lu, L-C, Rose, GM & Vitell, SJ. 2001, Ethical sensitivity to stakeholder interests: A cross-cultural comparison, *Academy of Marketing science*, 29(2), 190-203, Retrieved January 6, 2004 from Proquest database
- Bochner, S. 1994, Cross-Cultural differences in the self concept: A test of Hofstede's individualism/collectivism distinction, *Journal of Cross-Cultural Psychology*, 25(2), 273-282, Retrieved June 15, 2008 from Proquest database
- Born, AD. 2003, How to reduce plagiarism, *Journal of Information Systems Education*, 14(3), 223-226, Retrieved October 11, 2007 from Proquest database
- Carroll, J. 2002, Suggestions for teaching International Students more Effectively, *Learning & Teaching Briefing Papers Series*, Oxford Brookes University, Retrieved October 12, 2007 from <http://www.brookes.ac.uk/>
- Caruana, A, Ramaseshan, B & Ewing, MT. 2000, The effect of anomie on academic dishonesty among university students, *International Journal of Educational Management*, 14(1), 23-29, Retrieved October 11, 2007 from Proquest database

- Chapman, KJ, Davis, R, Toy, D & Wright, L. 2004, Academic integrity in the business school environment: I'll get by with a little help from my friends, *Journal of Marketing Education*, 26(2), 236-249, Retrieved October 11, 2007 from Proquest database
- Christie, PMJ, Kwon, I-WG, Stoeberl, PA & Baumhart, R. 2003, A cross-cultural comparison of ethical attitudes of business managers: India, Korea and the United States, *Journal of Business Ethics*, 46(3), 263, Retrieved January 6, 2004 from Proquest database
- Cohen, L. 2000. *Research methods in education*, 5th ed., Routledge, London
- Cottrell, S. 2003, *The Study Skills Handbook*, Palgrave MacMillan, Basingstoke, UK
- Davis, SF & Ludvigson, HW. 1995, Additional data on academic dishonesty and a proposal for remediation, *Teaching of Psychology*, 19(1), 119-122, Retrieved October 12, 2007 from Proquest database
- Donaldson, T & Werhane, PH. 1996, *Ethical Issues in Business: A Philosophical Approach*, Prentice-Hall, New Jersey
- Egan, VC. 2007, The Role of Religiosity in Determining Individual Moral Philosophy: A Cross-National and Cross-Gender Study of Chinese, Malaysian, and Australian Business Students, *Proceedings of the 2007 Asian Forum on Business Education (AFBE) Conference*, Jakarta, Indonesia, 2-5 December
- Fritzsche, DJ, Huo, YP, Sugai, S & Tsai, D-H. 1995, Exploring the ethical behavior of managers: A comparative study of four countries, *Asia Pacific Journal of Management*, 12(2), 37-63, Retrieved January 6, 2004 from Proquest database
- Ghosh, BC, Fullerton, S & Taylor, D. 1997, Ethics and business communication: A cross-cultural study of CEO potential, *Corporate Communications*, 2(4), 130-137, Retrieved July 3, 2003 from Proquest database
- Harris, RA. 2001, *The Plagiarism Handbook: Strategies for Preventing, Detecting, and Dealing with Plagiarism*, Pyczak, Los Angeles
- Hayes, N & Introna, LD. 2005, Cultural values, plagiarism, and fairness: When plagiarism gets in the way of learning, *Ethics & Behavior*, 15(3), 213-231, Retrieved October 11, 2007 from Proquest database
- Hofstede, G. 1980, *Culture's Consequences: International Differences in Work-Related Values*, Sage, California
- Holmes, P. 2004, Negotiating differences in learning and intercultural communication, *Business Communication Quarterly*, 67(3), 294-307, Retrieved October 12, 2007 from Proquest database
- Holzinger, KJ & Harman, HH. 1941, *Factor Analysis: A Synthesis of Factorial Methods*, University of Chicago Press, Illinois
- Iyer, R & Eastman, JK. 2006, Academic dishonesty: Are business students different from other college students?, *Journal of Education for Business*, 82(2), 101-111, Retrieved October 11, 2007 from Proquest database
- Kisamore, JL, Stone, TH & Jawahar, IM. 2007, Academic integrity: The relationship between individual and situational factors on misconduct contemplation, *Journal of Business Ethics*, 75, 381-394, Retrieved October 11, 2007 from Proquest database
- Kuen, K. & Voon, B.H. 2007, Culture and service quality expectations: Evidence from Generation Y consumers in Malaysia, *Managing Service Quality*, 17(6), 656-674, Retrieved June 15, 2008 from Proquest database.

- Lambert, KD, Ellen, N & Taylor, L. 2003, Cheating-What is it and why do it: A study in New Zealand tertiary institutions of the perceptions and justifications for academic dishonesty, *Journal of the American Academy of Business*, 3, 98-112, Retrieved October 12, 2007 from Proquest database
- Lathrop, A & Foss, K. 2000, *Student Cheating and Plagiarism in the Era of the Internet: A Wake-up Call*, Libraries Limited, Englewood, California
- Lee, C. & Green, R.T. 1991, Cross-cultural examination of the Fishbein Behavioral Intentions Model, *Journal of International Business Studies*, 22(2), 198-219
- Lim, VK & See, SKB. 2005, Attitudes towards, and intentions to report, academic cheating among students in Singapore, *Ethics & Behavior*, 11(3), 261-274, Retrieved October 12, 2007 from Proquest database
- Liu, Y & Sudweeks, F. 2003, Culture, technology and teamwork: A case study of a Mauritian organisation, Murdoch University, Perth, Western Australia, Retrieved October 12, 2007 from <http://www.it.murdoch.edu.au/~sudweeks/papers/web03.doc>
- Lu, L-C, Rose, GM & Blodgett, J. 1999, The effects of cultural dimensions on ethical decision making in marketing: An exploratory study, *Journal of Business Ethics*, 18(1), 91-105, Retrieved January 6, 2004 from Proquest database
- Lysonski, S & Gaidis, W. 1991, A cross-cultural comparison of ethics of business students, *Journal of Business Ethics*, 10(2), 141-153, Retrieved January 6, 2004 from Proquest database
- Mangan, K. 2006, Survey finds widespread cheating in MBA programs, *The Chronicle of Higher Education*, Retrieved September 19, 2007 from <http://chronicle.com>
- Matsumoto, D. 1994, Cultural influences on research methods and statistics, Brooks/Cole, California
- McCabe, D. 2005, CAI Research, The Center for Academic Integrity, Retrieved March 23, 2007 from http://www.academicintegrity.org/cai_research.asp
- McIlwaith, I. 2000, Portrait of the Artist as Personification of '80s Greed, *Sydney Morning Herald*, 10 March, Retrieved July 5, 2003 from <http://old.smh.com.au/news/specials/natl/bond/bond10.html>
- McSweeney, B. 2002, Hofstede's model of national cultural differences and their consequences: A triumph of faith – a failure of analysis, *Human Relations*, 55(1), 89-118
- Merritt, A. 2000, Culture in the cockpit: Do Hofstede's dimensions replicate?, *Journal of Cross-Cultural Psychology*, 31(3), 283-301
- Moores, T.T. 2008, An analysis of the impact of economic wealth and national culture on the rise and fall of software piracy rates, *Journal of Business Ethics*, 81(1), 39-47, Retrieved June 15, 2008 from Proquest database.
- Newman, KL & Nollen, SD. 1996, Culture and congruence: The fit between management practices and national culture, *Journal of International Business Studies*, 27(4), 275-291
- Nonis, S & Swift, CO. 2001, An examination of the relationship between academic dishonesty and workplace dishonesty: A multicampus investigation, *Journal of Education for Business*, 77(1), 69-77, Retrieved March 13, 2005 from Proquest database
- Nyaw, M-K & Ng, I. 1994, A comparative analysis of ethical beliefs: A four country study, *Journal of Business Ethics*, 13(7), 543-556, Retrieved January 6, 2004 from Proquest database
- Park, C. 2003, In other (people's) words: Plagiarism by university students-literature and lessons, *Assessment & Evaluation in Higher Education*, 28(4), 471-488, Retrieved October 11, 2007 from Proquest database

Phillips, MR & Horton, V. 2000, Cybercheating: Has morality evaporated in business education?, *International Journal of Educational Management*, 14(4), 150-157, Retrieved October 11, 2007 from Proquest database

Pickard, J. 2006, Staff and student attitudes to plagiarism at University College Northampton, *Assessment & Evaluation in Higher Education*, 31(2), 215-232, Retrieved October 11, 2007 from Proquest database

Plagiarism 2005, Curtin University of Technology, Perth, Western Australia, Retrieved October 12, 2007 from <http://www.policies.curtin.edu.au/documents/plagiarism.doc>

Posner, RA. 2007, *The Little Book of Plagiarism*, Pantheon, New York

Punnett, BJ & Withane, S. 1990, Hofstede's value survey model: To embrace or abandon?, in *Advances in International Comparative Management*, Prasad, B(ed), JAI Press, Connecticut

Ramguttay-Wong, A. 2004, HRM in Mauritius, in *Managing Human Resources in Africa*, Kamoche, KN (ed), Routledge, London

Samson, J & Radloff, A. 1992, *Plagiarism, The Essay. A guide to writing essays and reports in the faculty of education*, Paradigm, Curtin University, Perth, Western Australia

Singhapakdi, A, Vitell, SJ & Leelakulthanit, O. 1994, A cross-cultural study of moral philosophies, ethical perceptions and judgments: A comparison of American and Thai marketers, *International Marketing Review*, 11(6), 65-78, Retrieved April 26, 2004 from Proquest database

Small, MW. 1992, Attitudes towards business ethics held by Western Australian students: A comparative study, *Journal of Business Ethics*, 11(10), 745-753, Retrieved January 6, 2004 from Proquest database

Smith, PB, Dugan, S & Trompenaars, F. 1996, National culture and the values of organizational employees, *Journal of Cross-Cultural Psychology*, 27(2), 234-245

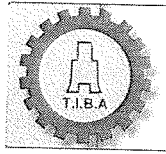
Smyth, LS & Davis, JR. 2004, Perceptions of dishonesty among two-year college students: Academic versus business situations, *Journal of Business Ethics*, 51, 62-73, Retrieved October 11, 2007 from Proquest database

Sowden, C. 2005, Plagiarism and the culture of multilingual students in higher education abroad, *ELT Journal*, 59(3), 226-233, Retrieved October 12, 2007 from Proquest database
Stenning, B.W. & Everett, J.E. 1984, Response styles in a cross-cultural managerial study, *Journal of Social Psychology*, 122, 294-312

Swaidan, Z, & Hayes, L. 2005, Hofstede theory and cross-cultural ethics conceptualization, review, and research agenda, *Journal of American Academy of Business*, 6(2), 10-15, Retrieved September 23, 2004 from Proquest database

Thorne, L & Saunders, SB. 2002, The socio-cultural embeddedness of individuals' ethical reasoning in organizations (cross-cultural ethics), *Journal of Business Ethics*, 35(1), 1-14, Retrieved January 6, 2004 from Proquest database

Whipple, TW & Swords, DF. 1992, Business ethics judgments: A cross-cultural comparison, *Journal of Business Ethics*, 11(9), 671-679, Retrieved January 6, 2004 from Proquest database



Academy of Taiwan Business Management Review

August 18th, 2008

Victor Egan

Curtin University of Technology, Australia

Dear Victor Egan ,

Congratulations! Academy of Taiwan Business Management Review is pleased to inform you that your submission, "CULTURAL VALUES AND PLAGIARISM: A STUDY OF AUSTRALIAN, MALAYSIAN, AND MAURITIAN BUSINESS STUDENTS", has been processed utilizing a two person referee blind process and upon their recommendation your paper has been accepted for publication. Your paper will be published in Academy of Taiwan Business Management Review, Vol .4, Num.2, August 2008.

The journal, Academy of Taiwan Business Management Review, is a refereed international academic journal that publishes the scientific research findings in their field. The ISSN number issued by the ISSN INTERNATIONAL CENTRE, FRANCE is 1813-0534. Please see the attached forms for registration instructions. Thank you for making Academy of Taiwan Business Management Review a vehicle for your research interests.

Sincerely,

Kent Tseng

Dr. Kent Tseng
Chairman of the Board and Chief Executive Officer
Academy of Taiwan Business Management Review