

The Perception of Fraud and Perspective on Ethics of the Media Employees in Emerging Countries in the Digital Era: Evidence from Türkiye

Dijital Çağda Gelişmekte Olan Ülkelerde Medya Çalışanlarının Hile Algısı ve Etiğe Bakış Açısı: Türkiye'den Kanıtlar

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Abstract: This study aimed to examine whether there is a significant difference between media employees' perception of fraud and their views on ethics and their demographic characteristics, through the example of a leading corporate written/audio/visual media company in Türkiye. Methodologically, data from 202 employees were collected by survey method and analyzed with SPSS-22. The study revealed that there was no significant difference between the participants' demographic characteristics such as age, education level, years of experience, position, and their perception of fraud and their views on ethics. The study also concluded that there are significant differences in the perception of fraud and ethical perspectives between female and male employees regarding gender criteria. It was determined that statistical significance and scoring were higher compared to men. In other words, it was revealed that female participants were more sensitive to fraud and ethical values than men.

Keywords: Perception of Fraud, Ethics, COSO Internal Control Model, Internal Audit, Media

Özet: Çalışmanın amacı, Türkiye'nin önde gelen kurumsal bir yazılı/işitsel/görsel medya şirketi örneği üzerinden medya çalışanlarının hile algısı ve etiğe bakışları ile demografik özellikleri arasında anlamlı bir farklılık olup olmadığını incelemektir. Metodolojik olarak veriler anket yöntemiyle toplandı ve SPSS-22 ile analiz edildi. Anket, farklı departmanları ve pozisyonları yansıtan 202 çalışana uygulandı. Araştırmada katılımcıların yaş, eğitim düzeyi, deneyim yılı, pozisyon gibi demografik özellikleri ile hile algısı ve etiğe bakışları arasında anlamlı bir farklılık olmadığı ortaya çıktı. Ayrıca kadın çalışanların hile algısı ve etiğe bakış açıları ile erkeklerin bakış açıları arasında cinsiyet kriteri açısından önemli farklılıklar olduğu sonucuna varılmıştır. İstatistiksel anlamlılık ve puanlamada, kadınların duyarlılığının erkeklerden daha yüksek olduğu

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belirlendi. Bir başka deyişle, kadın katılımcıların erkeklere kıyasla hile ve etik değerlere karşı daha duyarlı oldukları ortaya çıktı. Sonuçlar, literatürdeki bazı çalışmalarla da uyumludur. Araştırma 202 çalışanın algılarıyla sınırlı olduğundan, daha genel verilere ulaşmak için daha fazla sayıda farklı medya çalışanıyla çalışmaların yapılması önerilmiştir.

Anahtar Kelimeler: Hile Algısı, Etik, COSO İç Kontrol Modeli, İç Denetim, Medya

1. Introduction

In recent historical perspective, the world has witnessed global accounting and auditing scandals that started with the Enron company in the United States in 2001. These scandals became widespread and had a global impact. The scandals occurred due to various factors. Two of the most important of these factors are fraudulent financial reporting and harm and violation of ethical values. Frequent and intense use of financial statement frauds, disclosure of fraudulent financial reports to the public, and deliberate disregard and violation of ethical principles such as accuracy, honesty, transparency, independence and accountability by internal and external stakeholders also played a dominant role in the formation of the global scandals. As a result, all stakeholders involved in the companies were misled through fraudulent financial reporting and violation of ethical values. Multilateral, multidimensional damages were observed all over the world and there was a great loss of trust in all relevant parties involved in the scandals (Aksoy, 2005).

In 2002, the Sarbanes–Oxley Act (SOX, 2002) came into force in the USA, which aims to discipline and eliminate the issues that are factors in global scandals and contains strict provisions. In addition to other factors that play a role in the occurrence of scandals, this law introduced serious provisions aimed at preventing financial statement fraud, deterring the preparation of fraudulent financial statements, protecting ethical principles and ethical values, and increasing corporate responsibility and accountability (Mohammed & Aksoy, 2020). Accordingly, in addition to other factors, preventing fraudulent financial reporting and compliance with ethical principles and values have become vital in the wake of scandals. With the lessons learned from the scandals and the globally influential Sarbanes–Oxley law, the importance of preventing fraudulent financial reporting and complying with ethical principles and values has become extremely evident and has become the subject of both national/international regulations, international standards and the corporate COSO integrated internal control framework (COSO, 2013).

In this context, in accordance with SOX, international auditing standards, regulations and the global corporate COSO integrated internal control framework, it is the responsibility of the business management to constantly evaluate the risk of fraud within the business, to establish an internal system that will manage and eliminate the risk of fraud itself, to comply with ethical principles and values by giving more importance to them. Fulfillment of these critical duties and responsibilities by the business management will create safety valves for many important aspects such as reliable reporting, transparency, accountability, achieving corporate goals, corporate governance, corporate social responsibility, quality assurance, corporate risk management, competitiveness, sustainability and protection of mutual interests of all stakeholders.

In the digital age we live in, various changes, new trends, developments, models, approaches and strategies have further increased the importance of managing fraud risk and compliance with ethical principles in terms of the sustainability of the business (Hacioglu & Aksoy, 2021).

In this study, it was mainly aimed to analyze the relationships between media employees' perception of fraud, their views on ethics and demographic variables, and to examine whether there is a significant difference between the demographic characteristics of media employees and their perception of fraud and their views on ethics, through the example of a leading audio-written-visual media company in Türkiye.

In the study, a leading media company was chosen as the company that was handled. Factors such as being one of the top largest, most widespread, well-established and most influential company operating in the audio-print-visual media sector in Türkiye, with corporate governance, were effective in the selection of this company. As far as is known, it is thought that the study will contribute to both the literature and the audio-written-visual media sector, as there is no direct study that addresses the perception of fraud and ethical perspectives of employees in the audio-written-visual media sector together with demographic characteristics. The research model was created to reveal media employees' perception of fraud and their views on ethics in terms of demographic characteristics. For this purpose, the following 5 hypotheses were prepared to reveal the opinions of media employees on the subject.

H1: Media employees' perception of fraud and their view of ethics differ depending on their gender.

H2: Media employees' perception of fraud and their view of ethics differ according to age groups.

H3: Medya employees' perception of fraud and their view of ethics differ according to their educational status.

H4: Media employees' perception of fraud and their view of ethics vary according to their years of professional experience.

H5: Media employees' perception of fraud and their view of ethics differ according to their positions.

Methodologically, the survey method was used to collect the data. The survey form consisted of two parts. The first part contained the demographic characteristics of the participants, and the second part contained 17 questions suitable for a 5-point Likert scale regarding employees' perception of fraud and their views on ethics. In creating the survey, the main components and standards in COSO (2013) standards and the survey questions in Aksoy (2005) were used. 202 of the 280 employees to whom the survey was sent participated in the survey. The survey, from a broad perspective, was applied to employees in the Media, Human Resources, Advertising, Financial Affairs, Budget Control, Information Systems, Audit, D&R Sales Team, Technical Service and Uplink departments of the selected media company. Data were analyzed with SPSS-22 statistical program and evaluated through general tests, frequency, Mann Whitney U and Kruskal Wallis analyses.

The organization of the study, which consists of four chapters, is briefly as follows: The first chapter contains the introduction. In the second part of the study, basic concepts, conceptual and theoretical background about fraud, financial statement frauds, fraudulent financial reporting and ethics in connection with COSO model are briefly introduced. In this section, previous studies on the subject are also included. The third chapter is devoted to methodology, research and an application, and detailed light will be shed on the method of obtaining and processing data, including aim of the research, research method, the scale used, population, sample and limitations of the research, research model, and hypotheses. The fourth chapter consists of statistical analysis and findings. The study ends with the conclusion section containing what was obtained from the study and the reference list.

2. Literature Review and Conceptual & Theoretical Background

2.1. Agency Theory

Agency theory is a theory that examines the relationships between one party doing the work (the agent) and the other party giving authority to do the work (the principal). This theory focuses on the relationships containing agents and principals. Considering today's large-scale companies; it is a matter that deserves serious researches about its advantages and disadvantages (Öner, 2018).

There is a conflict of interest between the principal and the agent. Today's senior management and company managers are agents, and owners and shareholders are principals. The agent represents the principal and is required to represent the interests of the principal without any self interest. Various interests of principals and agents may lead to conflict since some agents may not always act in the principal's best interests. (Mohammed & Aksoy, 2020). Agents generally have more knowledge than the owner/shareholder on issues related to the management of the business (Eilifsen et al., 2006). Therefore, under this theory, the principal must fulfill the responsibility of overseeing that its interests are protected by the agent and that the necessary internal systems are established and maintained to achieve business objectives. Similarly, the agent is obliged to ensure that the interests of the principal (owners/shareholders) are protected and that all necessary internal systems to achieve business goals are established and operated effectively.

In this regard, the top management must establish a special system that will constantly assesses the risk of fraud within the business, prevent fraud and manage the risk of fraud, and take measures to ensure compliance with ethical principles and values and increase sensitivity to ethical principles. Similarly, the principal (owner and shareholders) is obliged to monitor ensuring that the risk of fraud in the business is constantly assessed and that a system to manage and prevent the risk of fraud is established and operated effectively by the senior management. The principal (owner/shareholder) generally grants the agent (senior management) more executive authority to represent his/her interests. In order to avoid conflict of interest between them, to control the agency's actions, and to avoid damaging the trust in the agent, the principal must determine the necessary control, oversight and surveillance mechanisms and standards (Pratt & Zeckhauser, 1985).

2.2. Concept of Fraud, Characteristics that Distinguish Error from Fraud

Fraud can be defined as gaining profit and causing harm to another person by deceiving or using force. Activities such as theft, corruption, embezzlement, and bribery fall under

the concept of fraud (Özkul & Özdemir, 2014). The dictionary definition of fraud is a scheme or trick designed to deceive or mislead someone (TDK, 2023). The Association of Certified Fraud Examiners defines fraud as follows: "The intentional misuse or misappropriation of an organization's resources or assets by an employee to gain an unfair advantage." Fraud involves the misuse of one's position and authority to make decisions that cause harm to the company (Kahyaoğlu & Aksoy, 2012). It can also occur in bidding and procurement processes, where companies can suffer losses due to overpayments or through accepting bribes.

While fraud is an intentional and deliberate act, error lacks intent. An error is an act done unknowingly and unintentionally due to negligence or carelessness. An error is defined as a mistake made by a person without any intent, unknowingly, and unintentionally. The most fundamental characteristic that distinguishes fraud from error is the presence of intent (Colbert, 2000). An error causes harm to the other party but does not result in any gain for the person making the error. In contrast, in fraud, the person intentionally causes harm to the other party and ultimately gains a benefit. Another characteristic that differentiates fraud from error is that fraud is an act carried out secretly by the person. The most fundamental difference between them is the element of intent. However, distinguishing this is not always easy. It is necessary to prove the presence or absence of intent to varying degrees. For example, identifying a benefit obtained from the act can be evidence of the presence of intent (Coenen, 2009).

2.3. Causes of Fraud and the Fraud Triangle Components (Pressure/Incentive, Opportunity, Rationalization/ Justification)

The reasons that drive a person to commit fraud can be grouped under certain elements. These elements come together to form fraud. This combination of elements is known as the Fraud Triangle. The Fraud Triangle consists of pressure, opportunity, and rationalization (Lokanan, 2015). Recent studies have introduced a fourth element, capability, which has led to the concept of the Fraud Diamond (Albrecht et al., 2012). For someone to engage in fraudulent activity, they must also possess the necessary capabilities. Capability includes the ability to exploit weaknesses and opportunities within the company and the skill to lie convincingly (Mengi, 2012).

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Understanding these elements can help organizations develop comprehensive strategies to prevent and detect fraud by addressing each part of the Fraud Diamond. This includes reducing pressure on employees, strengthening internal controls, fostering an ethical work culture, and recognizing the capabilities required to commit fraud.

1. **Pressure:** Pressure refers to the motivation or stress that compels an individual to commit fraud. It can stem from financial problems, personal issues, or work-related demands.
2. **Opportunity:** Opportunity is the element that allows fraud to occur. It involves weaknesses in internal controls, inadequate oversight, or the ability to bypass existing controls without being detected.
3. **Rationalization:** Rationalization is the process by which an individual justifies their fraudulent behavior. They convince themselves that their actions are acceptable, necessary, or deserved.
4. **Capability:** Capability is the individual's ability to commit fraud, which includes exploiting company weaknesses, identifying opportunities, and having the skill to deceive others effectively.

Events or a series of events in a person's daily or work life that put them in a difficult situation are referred to as pressure. "The word incentive means encouragement and motivation, but it also includes the meaning of inciting someone to do a bad deed" (TDK, 2023). Due to pressures, a person's personal needs may become more important than their moral standards and the interests of the workplace. Pressures can stem from the individual's financial life, moral situation, or work-related issues (Okutmuş & Uyar, 2014).

When there is an environment in the company conducive to fraud, a person may start with small fraudulent acts and then escalate to larger, more impactful ones (Özeroğlu, 2014). The weaknesses in companies that cause the opportunity element include poor hiring decisions, inspections not carried out on time, and the lack of sanctions for those who have previously committed fraud (Okutmuş & Uyar, 2014). When a person encounters pressure and decides to commit fraud, they will start looking for opportunities (Coenen, 2009).

To ease their conscience, the person committing fraud will try to justify their actions and create excuses. These excuses are likely to appear in the following ways (Özeroğlu, 2014): believing that the company does not pay them what they deserve for their work, thinking they work harder than the company owner, feeling that the working conditions are unsuitable, noticing that some other employees are also committing similar frauds, feeling driven to commit fraud due to personal needs, believing that the amount of the fraud is not significant enough to negatively impact the company, or claiming that they are committing the fraud to help someone else. This will not be very difficult for those with weak morals and little regard for ethical values. Since their conscience is at ease, they will not feel the need to legitimize the fraud. However, for individuals with high moral standards and greater sensitivity to ethical values, it will be more challenging to resort to fraud, and they will try to ease their conscience with various excuses (Özeroğlu, 2014).

2.4. Examples of Employee Fraud and Financial Statement Fraud

Employee fraud is a subtype of fraud. The ACFE defines employee fraud as the misuse of a company's resources by an employee, misusing their authority for personal gain (ACFE, 2008). Employee fraud is conducted covertly and involves the employee's misuse of their duties and responsibilities to the company. Fraud directly or indirectly benefits the perpetrator and damages the company's assets. Examples of employee fraud include payroll fraud, expense reimbursement fraud, time theft, procurement fraud, asset misappropriation, stealing company materials, using company resources for personal purposes, abusing break times like smoking or tea breaks, using company vehicles for personal errands, and embezzlement (Turvey, 2013; Uzey & Aksoy, 2021).

As mentioned above, employee fraud can be direct or indirect. In direct fraud, the perpetrator often acts alone without intermediaries (Albrecht, 2012). Typically, the fraudulent employee has been with the company for a long time and exploits the trust they have built to continue their fraud undetected. Sometimes, fraud can be organized (Goldmann & Kaufman, 2009). Examples of direct fraud include, theft of cash assets, theft of fixed assets, exaggerated travel and related expenses, taking cash from the register, altering invoices, checks, and payroll, misappropriation of cash, using company resources and assets for personal gain, payments to fictitious vendors, inflating expenses, charging personal expenses to the company, creating fake invoices, collecting overtime pay for hours not worked (Dönmez & Bağışlar, 2017; Uzey & Aksoy, 2021). In indirect fraud, the perpetrator enlists others to help defraud the company. Examples of indirect fraud include receiving kickbacks from individuals, accepting bribes from others, leaving work before the end of the shift, sharing confidential company information with other firms (Kocameşe, 2015).

Financial statement fraud is the deliberate and intentional alteration of financial records to deceive financial statement users, violating generally accepted accounting principles (Erkan & Arıcı, 2011). This type of fraud aims to mislead users of financial information intentionally. Financial statement fraud is typically committed by employees with authority in financial matters or by senior management. It is more prevalent in publicly traded companies (Yılmaz, 2013). Examples include overstating revenue, understating expenses, improper asset valuation, concealing liabilities, manipulating reserves, fictitious revenues, manipulating accounting records, creating fake documents and records, altering documents, generating fake invoices, distorting income and expense accounts, recording personal expenses as company expenses, making false adjustments in financial statements (Uzay & Aksoy, 2021).

2.5. Fraud Risk and Ethics in the COSO Internal Control Standard

As mentioned before, following the scandals, compliance with the issues of preventing fraudulent financial reporting, which has become increasingly important, assessing and managing fraud risk, creating a special system for fraud risk within the business and ensuring its functionality, and also demonstrating adherence to ethical values within the business, is extremely high has become important.

As previously mentioned, following the scandals, compliance with issues such as the prevention of fraudulent financial reporting, the assessment and management of fraud risk, the establishment and operationalization of a specific system for addressing fraud risk within the business, and demonstrating adherence to ethical values within the business have become extremely important. Additionally, the scandals and the international auditing standards introduced after SOX have brought detailed provisions for the prevention of fraud and fraudulent financial reporting (IAASB, 2024). Similarly, a comprehensive standard specifically addressing ethical issues, containing detailed provisions to ensure adherence to and compliance with ethical values by all employees, including senior management, auditors and CPAs has also been implemented (KGK, 2024).

In this context, the most advanced corporate internal control standard developed for all corporate businesses and various organizational entities worldwide, the COSO Integrated Internal Control Framework, also places special emphasis on the assessment and management of fraud risk and ensuring adherence to ethical values within the business. These aspects have been incorporated into the model's core standards for implementation in businesses.

COSO is the most corporate internal control model, which is the gold standard and widely used in corporate businesses. As can be seen from the table below, the COSO model includes 5 basic components and 17 basic principles. In addition, there are detail focal points on which each principle is based (COSO, 2013). The 5 key components of the integrated model are control environment, risk assessment, control activities, information and communication, and monitoring. These components are also parallel to the components in International Auditing Standards–ISAs (IFAC, 2023).

COSO's globally accepted model framework, as long as it is created and operated effectively with all its components and principles within the business, supports the purposes of reliability of financial reporting, protecting assets, operational efficiency, compliance with regulations, as well as supporting businesses in achieving their mission, strategies and relevant business goals. Functions and provides a road map and a reasonable assurance in this regard. As is mentioned before, COSO framework can be applied regardless of organization size or type: public companies, privately held companies, not-for-profit entities, and governmental entities (COSO, 2013).

Table 1. COSO–Based integrated internal control framework
(5 main components and 17 principles)

Control environment	<ul style="list-style-type: none"> • Demonstrates commitment to integrity and ethical values • Exercises oversight responsibility • Establishes structure, authority, and responsibility • Demonstrates commitment to competence • Enforces accountability.
Risk assessment	<ul style="list-style-type: none"> • Specifies suitable objectives • Identifies and analyzes risk • Assesses fraud risk • Identifies and analyzes significant change
Control activities	<ul style="list-style-type: none"> • Selects and develops control activities • Selects and develops general controls over technology • Deploys control activities through policies and procedures
Information and communication	<ul style="list-style-type: none"> • Uses relevant information • Communicates internally • Communicates externally
Monitoring activities	<ul style="list-style-type: none"> • Conducts ongoing and/or separate evaluations • Evaluates and communicates deficiencies

(COSO, 2013)

As can be seen from the table, the first principle of the first component of the COSO model, titled control environment, envisages commitment to honesty and ethical values. Establishing commitment to ethical values and integrity within the business and ensuring

harmony is of great importance for achieving business goals. Similarly, the third substandard of the second component of the COSO model, titled risk assessment, requires the constant evaluation of fraud risk in risk assessments within the business, the establishment of a system for fraud risk and the management of this risk. In terms of actual practice in businesses, the detailed sub-base points on which the first principle of the control environment component, regarding adherence to ethical values, and the eighth principle of the risk assessment component, regarding fraud risk, are based are as follows (COSO, 2013).

It is important to adhere to the principle of honesty and ethical values in the company, In case of an unethical inappropriate behavior, employees know what to do, unethical behavior and violations of ethical standards are resolved within the framework of the company's ethical and behavioral rules, Providing ethical training to company personnel is not fraudulent. It has a positive effect on preventing behavior, company personnel and managers carry out their duties in accordance with general morality and ethical rules, fraud risks are taken into consideration when assessing risks within the company, there is a fraud management process mechanism that will resolve the fraud in case of fraud in the company, Perceiving a behavior as bad and unethical behavior, Having the perception that impunity for fraud encourages fraud, The company's regulations and procedures regarding fraud issues have a preventive effect on fraud, The continuity and frequency of audits have a positive effect on preventing fraudulent behavior, Responsibility for detection, prevention and taking action is the responsibility of all company employees, not just the audit.

The survey applied in the study includes the main components, principles and sub-supports of the model regarding fraud risk and ethical values.

Ethics is a set of rules that show right and wrong to a person or people, shape attitudes and actions, and guide behavior. The purpose of ethical principles and rules is to ensure the development of ethical culture both within businesses and on employees. Ethics are the norms of behavior expected from employees at the business level. Compliance with ethical principles has a multifaceted effect on increasing the added value for all stakeholders of the business (Aksoy, 2006). Ethical behavior varies from person to person, from society to society; it may vary from company to company (Vural & Coşkun, 2011).

To combat fraud in the company, there needs to be an environment where moral values are upheld. We can create this environment by ensuring that the information provided in training sessions is implemented. Ethical rules should reflect the core values of the company and serve as a guide for employees. When these rules are fully adhered to by employees, they will become part of the company's identity. Managers in the company should set an example by creating and maintaining this ethical environment. When employees see that managers are following the rules, they will be more likely to emulate them. Conversely, managers who engage in unethical behavior will negatively influence their employees. (Özkul & Özdemir, 2013).

2.6. Related Studies

In this part of the study, previous studies about the subject takes place. Since there are not many studies that address the issue of fraud perception and ethics of written/audio-visual media company employees together, some of the studies consist of research conducted in the press sector, some in public institutions (municipalities, courthouses) and some in the private sector and universities. Some of the studies carried out are summarized below.

In their study, Baird and Zelin (2008) examined employees' fraud perception and reporting tendencies. It was determined that the perception of fraud is important in terms of evaluating employees' behavior and that employees' perceptions of fraud have an impact on their tendency to report. In line with the study, scenarios involving asset fraud, corruption and financial statement fraud on 236 people were presented. It was observed that there is a positive relationship between financial fraud and the approval and reporting of transactions. It was found that women are more sensitive to fraudulent transactions and tend to report more than men (Baird & Zelin, 2008).

In a similar study conducted by Eweie and Brunton (2009), they aimed to reveal the attitudes of students studying in the business department towards ethical behavior. As a result of their research, they found that female students' attitudes towards ethical behavior were more sensitive and sensitive than male students (Eweie & Brunton 2009). In the fraud survey conducted by Ernst & Young in 2016, with the participation of 2,825 people from 62 countries around the world, 50 people responded from Turkey. As a result of the research, 42% of financial managers in companies stated that they may exhibit unethical behavior in order to achieve some of the company's goals. In this research, 91% of the participants stated that transparency in company ownership is important, and that the use of software systems to detect fraud is 50% (Ernst & Young, 2016).

In his study, Arslan and Arslan (2016) examined the ethical views of the management staff of local media organizations. In the study, issues such as ethics, media and ethics were evaluated. In the application part, a survey method consisting of 27 questions was applied to the managers of 55 local media in 9 cities of Turkey. The survey explained how the perception of ethics in daily life is perceived by the local press. As a result of the research; It has been determined that the local press should realize how important its duty is and therefore act in strict accordance with ethical values while performing its duty and create a sustainable environment of trust with its readership (Arslan & Arslan, 2016).

Dönmez and Karausta (2011), in their research on students at Akdeniz University Faculty of Economics and Administrative Sciences, aimed to determine the perception of fraud and their tendency to report fraudulent behavior. The aim of the study was to determine the differences between students' perception of fraud and reporting tendencies in terms of gender, faculty and department. It was determined that as the perception of fraud increases, the tendency to report also increases. However, when evaluated in terms of gender and department, it was determined that there were partial differences (Dönmez & Karausta, 2011).

Koru (2021) determined how public employees in the local government of Aksaray province perceive ethical principles. The purpose of this research is to determine positive and negative behaviors regarding ethical principles. In this study, municipal employees were examined. In this regard, the survey method was applied as the data collection method. The questions in the survey form were based on ethical behavior. The research sample was determined and the research came out with a confidence interval of approximately 80%. Evaluation results regarding demographic information such as gender, education, age group and seniority of 253 participants from Aksaray Municipality and 7 districts, which constitute the sample of the research, are included. In the findings obtained as a result of the survey, ethical perception rates were positive (Koru, 2021).

Ataman and Aydın (2017) used the survey method as a data collection method in the research on the detection of frauds. In the research survey, it was concluded that 83.6% of the participants encountered fraud and the number of frauds encountered was 49.2%. It has been revealed that the most effective method when detecting fraud is internal audit at 23.2% and the tip line at 13.9%. In the conducted research, it was stated that the

frauds committed with a rate of 42.5% were bribery, corruption, invoices and expense-related irregularities (Ataman & Aydın, 2017).

Kandemir and Kandemir (2012), in their research, in preventing fraud; They stated that internal audit, independent audit, fraud investigations, tip lines, data analysis investigations and traditional methods used to detect fraud are insufficient in the fight against fraud and thus a transition to modern methods should be made (Kandemir & Kandemir, 2012).

Yıldırım and Turgut (2016) conducted a study on the relationship between demographic information regarding management fraud and fraud in cases filed within the Erzurum Courthouse between 2010 and 2014. As a result of the research it was determined that 95.7% of cheaters are men. They found that there is a reverse relationship between management positions and those who commit fraud; as the age and experience of those who commit fraud increases, the amount of fraud decreases; and as the income of those who commit fraud increases, the amount of fraud increases (Yıldırım & Turgut, 2016).

3. Research and Methodology: An Application

3.1. Aim of the Research

In this study, it was aimed to analyze the relationships between media employees' perception of fraud and their view of ethics and demographic variables through a selected sample of written/visual/audio media companies. It was examined whether there was a significant difference between the demographic characteristics of media employees and their perception of fraud and their views on ethics.

3.2. Research Method

In this study, a quantitative research method was chosen and the survey method was used as the data collection method. When creating survey questions, it was aimed to be directly related to the main subject and hypothesis of the research and to have internal integrity. The survey form was filled out as an online form via the internet (Google Drive) and sent to media company employees. The reason why the survey is preferred over the Internet (Google Drive) is that it is aimed to reach more participants more easily.

It was not compulsory to write a name on the survey forms, they were filled out anonymously. With this method, it is aimed to ensure that the participants fill in the answers more objectively without being influenced by them. It was assumed that the media employees participating in the research read the survey correctly, perceived the survey questions correctly and gave reliable and accurate answers to the survey form.

It is accepted that the survey form is sufficient to measure media employees' perceptions of fraud and their view on ethics. The survey was prepared using relevant academic publications. Care was taken to include the survey questions in the main components and sub-standards of the COSO Internal Control model regarding fraud risk and adherence to ethical values. The survey form consists of two parts, except for the personal information section prepared to determine the demographic characteristics of the participants. The first part was evaluated to determine the perception of fraud, and the second part was evaluated to determine the view on ethics. A total of 17 questions were asked to the survey participants, which were in accordance with the 5-point Likert scale as follows:

1. Strongly Disagree
2. Disagree
3. Partially Agree
4. Agree
5. Strongly Agree

The survey form used to obtain the data in the research was sent to the participants as an online form, and it was explained to the participants that the survey was conducted for scientific purposes, that writing their names was not required, that they were filled in anonymously, and that the survey forms would not be shared with anyone other than their intended purpose. Thus, it was assumed that survey participants answered the survey questions both impartially/objective and clearly.

The survey is designed for lower, middle and senior level employees of the media company. In this survey study; "Gender, age, education level, professional experience and the positions they hold" of media employees were determined as demographic characteristics. Through these variables, the answers given by the employees to the questions in the survey form were analyzed in the SPSS-22 statistical program, the hypotheses were subjected to Mann Whitney U and Kruskal Wallis tests, and frequency analysis was performed for demographic variables.

3.3. Population, Sample and Limitations of the Research

The research population consists of employees in the departments at the media company's headquarters in Istanbul. These departments are: Media Human Resources, Advertising, Financial Affairs, Budget Control, Information Systems, Audit, D&R Sales Team, Technical Service, Uplink departments. The survey form was sent to approximately 280 participants, and 202 people participated in the survey. Therefore, the research sample consists of 202 employees. It was concluded that the sample was

statistically sufficient. The study is limited to the opinions of 202 employees. Therefore, it is possible that the results may change in studies conducted with more personnel of the company or with more employees of different media companies. Since the results obtained within the scope of the research consist of the personal evaluations of the media employees who participated in the survey regarding the culture of the company they work for, the results are limited to the personal evaluations of the employees.

3.4. Research Model and Hypotheses of the Research

The study aimed to determine whether there is a significant difference between the demographic characteristics of media employees and their perception of fraud and their views on ethics. Demographic characteristics in the study were determined as the gender, age, educational status, professional experience and positions of media workers. As follows, the main hypotheses of the research were created regarding the effects of demographic characteristics (employees' gender, age, educational status, professional experience, and the positions they work in) on employees' perception of fraud and their views on ethics.

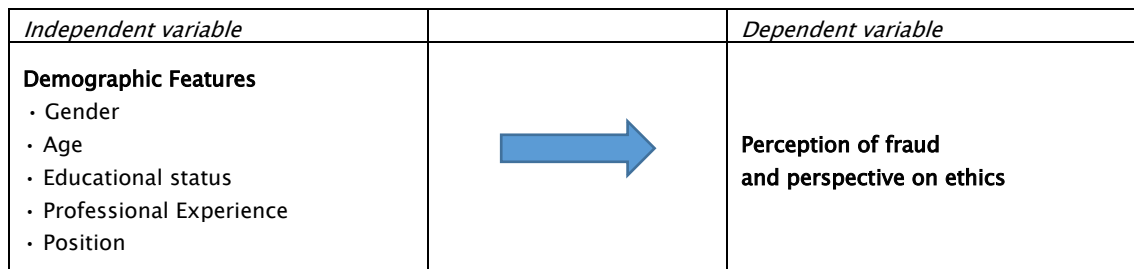


Figure 1. Research Model

The hypotheses of the research were created as in the table below.

Table 2. Hypotheses

No	Hypothesis
H1	Media employees' perception of fraud and their view of ethics differ according to gender.
H2	Media employees' perception of fraud and their view of ethics vary according to age.
H3	Media employees' perception of fraud and their view of ethics vary depending on their educational level.
H4	Media employees' perception of fraud and their view of ethics vary according to their years of professional experience.
H5	Media employees' perception of fraud and their view of ethics vary depending on their position.

4. Statistical Analysis and Findings

Statistical analyzes were performed with SPSS 22 program. In the study group, the rate of women is 60.61% and the rate of men is 39.39%. When considered in terms of age group, it is seen that 11.11% of the participants are 18–25, 36.36% are 25–34, 30.81% are 35–45, and 21.72% are 46 and over. . When the educational status of the participants is examined, it is seen that 8.08% are primary / high school graduates, 68.18% are undergraduate graduates and 23.74% are graduate graduates. 19.19% of the participants have 0–5 years of experience, 23.23% have 5–10 years of experience, 17.68% have 10–15 years of experience, 14.65% have 15–20 years of experience and 25.25% have 20 years or more of professional experience. When the positions the participants work in are examined, it is seen that 42.93% are experts, 26.26% are directors, 23.74% are middle level managers and 7.07% are senior managers.

Table 3. Distribution of Participants According to Some Sociodemographic Characteristics

		Frequency	%
Gender	Woman	120	60,61
	Male	78	39,39
	Total	198	100,00
Age	18–25	22	11,11
	25–34	72	36,36
	35–45	61	30,81
	46 years and above	43	21,72
	Total	198	100,00
Educational Status	Primary / High School	16	8,08
	University	135	68,18
	Degree	47	23,74
	Total	198	100,00
Years of Professional Experience	0–5 years	38	19,19
	5–10 years	46	23,23
	10–15 years	35	17,68
	15–20 years	29	14,65
	20 years and above	50	25,25
	Total	198	100,00
Position	Expert	85	42,93
	Director	52	26,26
	Middle Manager	47	23,74
	Senior Manager	14	7,07
	Total	198	100,00

Descriptive statistics of the participants' total scores on the "Perception of fraud and View of Ethics Scale" are given in the table below. Accordingly, the average score of the participants on the "The scale of fraud Perception and View on Ethics" was determined as 53.65 ± 6.32 .

Table 4. Descriptive Statistics of Participants' Fraud Perception and Ethical Perspective Scale Scores (n= 198)

Mean \pm SD	Median	Smallest-Largest
53,65 \pm 6,32	55,00	27 – 60

SS= Standard deviation

The distribution of the data was examined. Accordingly, it was determined that all scales and sub-dimensions did not exhibit normal distribution ($p < 0.05$).

Table 5. Normal Distribution Values of Scale and Sub-Dimensions

Scale	Kolmogorov-Smirnov	p
Perception of Fraud and Ethical View Scale	0,157	0,000

Table 6. Test of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Total	0,157	198	0,000	0,859	198	0,000

a. Lilliefors Significance Correction

In this context, descriptive statistics for the study are presented as mean, standard deviation, median, smallest and largest value. Mann Whitney U and Kruskal Wallis tests were used for intergroup comparisons of variables. When differences between groups were detected from the analyzes performed with the Kruskal Wallis test, posthoc Mann Whitney U test with Bonferroni correction was used to determine which groups caused the difference. A value of $p < 0.05$ was accepted for statistical significance. Within the scope of the research, the Cronbach's alpha value of the data was found to be 0.857. Accordingly, the reliability coefficients determined for the overall scale and all its sub-dimensions meet the condition of 0.70, which is the reliability limit required for a scale (Sijtsma, 2009).

Table 7. Scale Reliability Values

Scale	Number of items	Cronbach's Alfa
Scale of fraud perception and Ethics Scale	12	0,857

Table 8. Statistics

Total					
N	Valid	198			
	Missing	0			
Mean		53,6465			
Median		55,0000			
Std. Deviation		6,32265			
Skewness		-1,495			
Std. Error of Skewness		0,173			
Kurtosis		2,954			
Std. Error of Kurtosis		0,344			
Minimum		27,00			
Maximum		60,00			
		Total			
		Mean	Median	Maximum	Minimum
Gender	Male	52,62	54,00	60,00	27,00
	Female	55,23	55,50	60,00	43,00
Age group	18-25	54,36	56,00	60,00	43,00
	25-35	53,06	55,00	60,00	34,00
	35-45	53,97	55,00	60,00	28,00
	45 and over	53,81	54,00	60,00	27,00
Educational Status	Primary / High School	53,31	53,50	60,00	36,00
	University	53,10	54,00	60,00	27,00
	Degree	55,34	56,00	60,00	44,00
Years of Professional Experience	0-5 years	54,00	55,00	60,00	43,00
	5-10 years	53,87	55,00	60,00	34,00
	10-15 years	53,11	54,00	60,00	28,00
	15-20 years	52,76	54,00	60,00	34,00
	20 years and above	54,06	55,50	60,00	27,00
Position	Expert	52,59	54,00	60,00	27,00
	Director	53,83	53,50	60,00	34,00
	Middle Manager	54,79	55,00	60,00	34,00
	Senior Manager	55,57	57,50	60,00	36,00

Below, the answers given by the participants to the questions are examined on the basis of demographic characteristics. In the evaluations made; the value ratios of the employees who participated in the survey in the 5-point Likert scale in the form with the options 4.Agree and 5.Strongly agree were taken as basis.

Statement 1- Adherence to the principle of integrity and ethical values is important in the company: When the answers to this statement are examined, the agreement rate of men is 93.33% and the agreement rate of women is 97.44%. When considered in terms of age groups, the agreement rate of the 18-25 age group is 95.45%; The agreement

rate of the 25–34 age group is 95.83%; The agree rate of the 35–45 age group is 95.08% and the agree rate of those aged 45 and over is 93.02%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 75%; The agreement rate of undergraduate graduates is 95.55% and the agreement rate of graduate graduates is 100%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 97.37%; The agreement rate of those with 5–10 years of working experience is 97.83%; The agreement rate of those with 10–15 years of working experience is 97.14%; The agree rate of those with 15–20 years of working experience is 89.65%, and the agree rate of those with 20 years or more of working experience is 92%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 95.29%; The agree rate of directors is 94.23%; The agree rate of middle level managers is 95.74% and the agree rate of senior managers is 92.86%.

Statement 2– In case of unethical and improper behavior, employees should know what to do: When the answers to the statement, the agreement rate of men is 91.67%; The agreement rate of women is 94.87%. When considered in terms of age groups, the agreement rate of the 18–25 age group is 90.91%; The agreement rate of the 25–34 age group is 88.89%; The agree rate of the 35–45 age group is 95.08%, and the agree rate of those aged 45 and above is 97.67%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 87.5%; The agree rate of undergraduate graduates is 91.11% and the agree rate of graduate graduates is 100%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 94.74%; The agreement rate of those with 5–10 years of working experience is 91.31%; The agree rate of those with 10–15 years of working experience is 88.57%; The agree rate of those with 15–20 years of working experience is 93.1%, and the agree rate of those with 20 years or more of working experience is 96%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 94.12%; The agree rate of directors is 86.54%; The agreement rate of middle level managers is 97.87% and the agreement rate of senior managers is 92.86%.

Statement 3– Unethical behaviors and violations of ethical standards are resolved within the framework of the company's code of ethics and conduct: In this question, the agreement rate of men is 84.16%; The agreement rate of women is 92.3%. When considered in terms of age groups, the agreement rate of the 18–25 age group is 90.91%; The agreement rate of the 25–34 age group is 84.72%; The agree rate of the 35–45 age group is 86.89% and the agree rate of those aged 45 and above is 90.7%. When considered in terms of educational status, the agreement rate of primary/high

school graduates is 75%; The agree rate of undergraduate graduates is 84.45% and the agree rate of graduate graduates is 100%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 94.73%; The agree rate of those with 5–10 years of working experience is 82.61%; The agree rate of those with 10–15 years of working experience is 82.85%; The agree rate of those with 15–20 years of working experience is 86.21%, and the agree rate of those with 20 years or more of working experience is 90%. Finally, when analyzed according to the participants' positions, the agreement rate of experts was 84.7%; The agree rate of directors is 82.69%; The agree rate of middle level managers is 95.74% and the agree rate of senior managers is 92.86%.

Statement 4– Providing company personnel with ethics-related training has a positive effect on preventing fraudulent behavior: In the answers given to this statement, the agree rate of men is 80.83%; The agreement rate of women is 92.31%. When considered in terms of age groups, the agreement rate of the 18–25 age group is 90.91%; The agreement rate of the 25–34 age group is 84.72%; The agree rate for the 35–45 age group is 90.16%, and the agree rate for those aged 45 and over is 76.74%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 87.5%; The agree rate of undergraduate graduates is 81.48% and the agree rate of graduate graduates is 95.74%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 89.47%; The agree rate of those with 5–10 years of working experience is 82.61%; The agree rate of those with 10–15 years of working experience is 91.43%; The agree rate of those with 15–20 years of working experience is 89.65%, and the agree rate of those with 20 years or more of working experience is 78%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 83.53%; The agree rate of directors is 86.54%; The agree rate of middle level managers is 85.1% and the agree rate of senior managers is 92.85%.

Statement 5– Company employees and managers must perform their duties in accordance with general morality and ethical rules: When the responses to this statement are examined, the agreement rate of men is 98.33%; The agree rate of women is 100%. When considered in terms of age groups, the agree rate of the 18–25 age group is 100%; The agreement rate of the 25–34 age group is 97.22%; The agree rate for the 35–45 age group is 100%, and the agree rate for those aged 45 and over is 100%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 93.75%; The agree rate of undergraduate graduates is 100% and the agree rate of graduate graduates is 97.88%. When considered in terms of professional experience, the

agreement rate of those with 0–5 years of working experience is 97.37%; The agreement rate of those with 5–10 years of working experience is 100%; The agreement rate of those with 10–15 years of working experience is 100%; The agree rate of those with 15–20 years of working experience is 96.55%, and the agree rate of those with 20 years or more of working experience is 100%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 98.83%; The directors' agreement rate is 100%; The agreement rate of middle level managers is 100% and the agreement rate of senior managers is 92.85%.

Statement 6– Fraud risks are also taken into consideration when evaluating risks within the company: When the answers to this statement are examined, the agreement rate of men is 80%; The agree rate of women is 92.31%. When considered in terms of age groups, the agree rate of the 18–25 age group is 90.91%; The agreement rate of the 25–34 age group is 87.5%; The agree rate for the 35–45 age group is 83.61%, and the agree rate for those aged 45 and over is 79.07%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 62.5%; The agree rate of undergraduate graduates is 82.22% and the agree rate of graduate graduates is 100%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 89.47%; The agreement rate of those with 5–10 years of working experience is 91.3%; The agree rate of those with 10–15 years of working experience is 85.71%; The agree rate of those with 15–20 years of working experience is 75.86%, and the agree rate of those with 20 years or more of working experience is 80%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 78.83%; The agree rate of directors is 86.54%; The agree rate of middle level managers is 91.49% and the agree rate of senior managers is 92.86%.

Statement 7– There is a fraud management process mechanism to resolve the fraud in case of fraud: When the answers given to this statement are examined, the agreement rate of men is 68.33%; The agree rate of women is 87.18%. When considered in terms of age groups, the agree rate of the 18–25 age group is 90.91%; The agreement rate of the 25–34 age group is 70.83%; The agree rate for the 35–45 age group is 80.33%, and the agree rate for those aged 45 and over is 69.77%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 68.75%; The agree rate of undergraduate graduates is 71.85% and the agree rate of graduate graduates is 89.36%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 76.32%; The agree rate of those with 5–10 years of working experience is 78.26%; The agreement rate of those with 10–15 years of working experience is 80%; The agree rate of those with 15–20 years

of working experience is 65.52%, and the agree rate of those with 20 years or more of working experience is 76%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 64.71%; The agree rate of directors is 86.54%; The agree rate of middle level managers is 80.85% and the agree rate of senior managers is 85.72%.

Statement 8– Fraudulent behavior in the company is bad and unethical behavior: When the answers to this statement are examined, the agreement rate of men is 92.5%; The agreement rate of women is 98.72%. When considered in terms of age groups, the agreement rate of the 18–25 age group is 90.91%; The agreement rate of the 25–34 age group is 93.06%; The agree rate of the 35–45 age group is 96.72% and the agree rate of those aged 45 and over is 97.67%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 81.25%; The agree rate of undergraduate graduates is 95.55% and the agree rate of graduate graduates is 97.87%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 94.73%; The agreement rate of those with 5–10 years of working experience is 95.65%; The agreement rate of those with 10–15 years of working experience is 94.29%; The agree rate of those with 15–20 years of working experience is 93.1%, and the agree rate of those with 20 years or more of working experience is 96%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 92.94%; The agreement rate of directors is 96.15%; The agree rate of middle level managers is 97.88% and the agree rate of senior managers is 92.86%.

Statement 9– Impunity for fraud encourages fraud: When the answers to this statement are examined, the agreement rate of men is 93.33%; The agreement rate of women is 89.74%. When considered in terms of age groups, the agreement rate of the 18–25 age group is 100%; The agreement rate of the 25–34 age group is 91.67%; The agree rate of the 35–45 age group is 88.52% and the agree rate of those aged 45 and over is 93.03%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 93.75%; The agree rate of undergraduate graduates is 90.37% and the agree rate of graduate graduates is 95.74%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 100%; The agreement rate of those with 5–10 years of working experience is 86.96%; The agree rate of those with 10–15 years of working experience is 94.28%; The agree rate of those with 15–20 years of working experience is 86.21%, and the agree rate of those with 20 years or more of working experience is 92%. Finally, when analyzed

according to the participants' positions, the agreement rate of the experts was 92.94%; The agree rate of directors is 94.23%; The agree rate of middle level managers is 87.24% and the agree rate of senior managers is 92.86%.

Statement 10– Regulations and procedures on fraud have a preventive effect on fraud and corruption: When the answers to this statement are examined, the agreement rate of men is 79.17%; The agreement rate of women is 93.59%. When considered in terms of age groups, the agreement rate of the 18–25 age group is 95.46%; The agree rate of the 25–34 age group is 79.16%; The agree rate for the 35–45 age group is 86.88%, and the agree rate for those aged 45 and over is 86.05%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 87.5%; The agree rate of undergraduate graduates is 82.22% and the agree rate of graduate graduates is 91.49%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 92.1%; The agree rate of those with 5–10 years of working experience is 73.91%; The agree rate of those with 10–15 years of working experience is 94.28%; The agree rate of those with 15–20 years of working experience is 79.31%, and the agree rate of those with 20 years or more of working experience is 86%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 78.82%; The agree rate of directors is 84.62%; The agree rate of middle level managers is 93.62% and the agree rate of senior managers is 92.85%.

Statement 11– Continuity and frequency of audits creates a positive effect in preventing fraudulent behaviors: Looking at the answers to this statement, the agreement rate of men is 89.16%; The agreement rate of women is 98.72%. When considered in terms of age groups, the agreement rate of the 18–25 age group is 100%; The agreement rate of the 25–34 age group is 91.66%; The agree rate of the 35–45 age group is 90.17% and the agree rate of those aged 45 and over is 95.35%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 81.25%; The agree rate of undergraduate graduates is 92.59% and the agree rate of graduate graduates is 97.88%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 97.37%; The agreement rate of those with 5–10 years of working experience is 91.3%; The agree rate of those with 10–15 years of working experience is 91.43%; The agree rate of those with 15–20 years of working experience is 96.55%, and the agree rate of those with 20 years or more of working experience is 90%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 91.77%; The agree rate of directors is

92.31%; The agree rate of middle level managers is 95.74% and the agree rate of senior managers is 92.85%.

Statement 12– Detecting, preventing and taking action for fraud is the responsibility of not only the audit and management, but all company employees: When the answers to this statement are examined, the agreement rate of men is 88.34%; The agreement rate of women is 96.15%. When considered in terms of age groups, the agreement rate of the 18–25 age group is 86.37%; The agreement rate of the 25–34 age group is 90.28%; The agree rate of the 35–45 age group is 96.72%, and the agree rate of those aged 45 and over is 88.37%. When considered in terms of educational status, the agreement rate of primary/high school graduates is 93.75%; The agree rate of undergraduate graduates is 89.63% and the agree rate of graduate graduates is 95.75%. When considered in terms of professional experience, the agreement rate of those with 0–5 years of working experience is 84.21%; The agreement rate of those with 5–10 years of working experience is 93.48%; The agreement rate of those with 10–15 years of working experience is 97.15%; The agree rate of those with 15–20 years of working experience is 93.11%, and the agree rate of those with 20 years or more of working experience is 90%. Finally, when analyzed according to the participants' positions, the agreement rate of the experts was 88.23%; The agree rate of directors is 92.31%; The agree rate of middle level managers is 95.74% and the agree rate of senior managers is 92.85%.

Table 9. Comparisons of Fraud and Ethics Perception Scale Scores by Gender (n= 198)

		N	Average Rank	U	P
Gender	Male	120	92,02	3.782,50	0,022*
	Female	78	111,01		

*Mann Whitney U test

According to the table above, the H1 hypothesis is accepted, and the perception of fraud and ethical views of media employees differ according to the gender of the participants.

Table 10. Gender–Ranks

Gender		N	Mean Rank	Sum of Ranks
Total	Man	120	92,02	11042,50
	Woman	78	111,01	8658,50
	Total	198		

Table 11. Gender-Test Statistics^a

	Total
Mann-Whitney U	3.782,500
Wilcoxon W	11.042,500
Z	-2,294
Asymp. Sig. (2-tailed)	0,022

a. Kruskal Wallis Test

As seen in the table below; when the "Fraud Perception and Ethics View Scale" scores of the participants were compared according to their gender, the fraud perception and ethical perspective levels of women were found to be statistically more significant and higher ($p < 0.05$) than men. In other words, the hypothesis was accepted because the p (0.022) value was less than ($p < 0.05$). The fact that the average rank value of female participants (111.01) is significantly higher than the average rank value of male participants (92.02) shows that it affects the acceptance of the hypothesis. When the "Fraud Perception and Ethics View Scale" scores of the participants were compared according to their age group, educational status, years of professional experience and position, no statistical difference was detected ($p > 0.05$). Detailed explanations on the subject are presented in the table below.

Table 12. Comparison of Fraud and Ethics Perception Scale Scores According to Participants' Age Group, Educational Status, Years of Professional Experience and Position Characteristics (n= 198)

		N	Rank Average	χ^2	p
Age group	18-25	22	100,00	1,025	0,795
	25-34	72	94,53		
	35-45	61	104,43		
	45 and over	43	100,57		
Educational Status	Primary / High School	16	102,00	3,672	0,159
	University	135	94,53		
	Graduate	47	112,91		
Years of Professional Experience	0-5 years	38	98,12	1,672	0,796
	5-10 years	46	102,42		
	10-15 years	35	95,19		
	15-20 years	29	90,76		
	20 years and above	50	105,95		
Duty Position	Expert	85	89,62	6,095	0,107
	Director	52	101,15		
	Middle Manager	47	108,73		
	Senior Manager	14	122,32		

*Kruskal Wallis test

According to the tables above and below, hypotheses H2, H3, H4 and H5 are rejected. Accordingly, media company employees' perception of fraud and their view of ethics do not differ according to the participants' age group, educational status, years of professional experience and job positions.

Table 13. Age Group–Ranks

Age Group		N	Mean Rank
Total	18–25	22	100,00
	25–35	72	94,53
	35–45	61	104,43
	45 and above	43	100,57
	Total	198	

Table 14. Test Statistics a, b

	Age Group	Educational Status	Years of Experience	Duty Position
	Total	Total	Total	Total
Kruskal–Wallis H	1,025	3,672	1,672	6,095
Df	3	2	4	3
Asymp. Sig.	0,795	0,159	0,796	0,107

a. Kruskal Wallis Test

b. Grouping Variable: Age/ Educational Status/ Years of Experience

In brief, In light of the analysis results presented above and below, the H1 hypothesis differs from the H2, H3, H4 and H5 hypotheses.

Table 15. Ranks

Educational status–Ranks			
Educational Status		N	Mean Rank
Total	Primary/ High School	16	102,00
	University	135	94,53
	Graduate	47	112,91
	Total	198	
Years of Experience–Ranks			
Years of Experience		N	Mean Rank
Total	0–5 years	38	98,12
	5–10 years	46	102,42
	10–15 years	35	95,19
	15–20 years	29	90,76
	20 years and above	50	105,95
	Total	198	

Duty Position–Ranks			
Duty Position		N	Mean Rank
Total	Expert	85	89,62
	Director	52	101,15
	Middle Manager	47	108,73
	Senior Manager	14	122,32
	Total	198	

In the analysis of H1 – Hypothesis, it was determined that the "p" value was 0.022, which was less than $p < 0.05$. This situation revealed that the perception of cheating and ethical views of media employees differ according to gender. In the study conducted by gender, female participants' perception of fraud and their view of ethics were found to be statistically significantly higher than male participants. It was revealed that the hypotheses H2, H3, H4 and H5 did not differ because the values found were greater than the "p" value of 0.022.

The results of all hypothesis tests of the research are summarized in the table below.

Table 16. Results of Hypothesis Tests

No	Hypothesis	Accept/ Reject
H1	Media employees' perception of fraud and their view of ethics differ depending on their gender.	Accept
H2	Media employees' perception of fraud and their view of ethics differ according to age groups.	Reject
H3	Media employees' perception of fraud and their view of ethics vary depending on their educational level.	Reject
H4	Media employees' perception of fraud and their view of ethics vary according to their years of professional experience.	Reject
H5	Media employees' perception of fraud and their view of ethics vary depending on their position.	Reject

Conclusion

The study revealed that there were no significant differences between the demographic characteristics of the participants, including age, education level, years of experience, position, and their perception of fraud and their view of ethics. It also concluded that there were significant differences between female employees' fraud perception/view of ethics and men's in the light of gender criteria. It was found that females were higher than male participants in terms of statistical significance and scoring. In other words, although male employees are also high, it was indicated that female participants are

more sensitive to fraud and ethical values. This result is also compatible with some studies in the literature.

Due to the study is limited to the perceptions of 202 employees and only one media company, it was recommended to conduct study with a larger number of different media employees to reach more general data.

Acknowledgement

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