

Ethics in the Accounting Profession and the Brazilian “Jeitinho”: a Profile Analysis of Accounting Students in Brazil

Ética na Profissão de Contador e o “Jeitinho” Brasileiro: Uma Análise do Perfil de Estudantes de Contabilidade no Brasil

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ABSTRACT

This article aims to understand, considering Hofstede's Theory (1997), the ethical perception of Accounting students when confronted with professional and personal dilemmas characterized by the Brazilian “jeitinho.” This characteristic of the Brazilian nation and other cultural aspects can be understood by the highly bureaucratic national environment. This conjecture was born as a moral and a political protest, which is a reality abstraction acting on bureaucratic organizations. It is observed, according to the model proposed by Hofstede (1997), that the country is collectivist, resistant to uncertainty, feminine, with distance of power and long-term orientation. This last dimension can be explained by the “jeitinho”, since Brazil is the only one among Asian nations, and this can reflect in ethical decisions. The main findings were evidenced among students from public and private universities and there was high rejection to issues involving racism, use of personal information and social networks passwords. However, issues such

as the use of media to find new customers and to make marketing had great acceptability. Possible deviations of behavior were observed by the students, and more than 81% observed use of working time for personal business, again confirming a way to dribble the formal structural work to the detriment of themselves, a characteristic present in the Brazilian culture. Thus, we concluded the national culture and the “jeitinho” affect ethical decisions and that other comparative studies can add more findings.

Keywords: Ethics, Jeitinho, Hofstede, Students, Profile.

RESUMO

Este artigo visa compreender, à luz da Teoria das Dimensões Culturais de Hofstede (1997), a percepção ética dos alunos de Ciências Contábeis quando confrontados com dilemas profissionais e pessoais caracterizados pelo “jeitinho” brasileiro. Esta característica própria da nação brasileira e outros aspectos culturais podem ser entendidos pelo ambiente nacional altamente burocrático. A conjectura aqui presente nasceu como um protesto moral e também político, que é uma abstração da realidade agindo sobre organizações burocráticas. Observa-se que, segundo o modelo proposto por Hofstede (1997), o país é coletivista, resistente à incerteza, feminino, com distância do poder e orientação para o longo prazo. Esta última dimensão pode ser explicada pelo “jeitinho”, uma vez que o Brasil é o único entre nações não asiáticas, e isto pode refletir nas decisões éticas. Foram evidenciados os principais achados entre alunos de universidades públicas e particulares e houve alta rejeição a questões envolvendo racismo, uso de informações pessoais e senhas de redes sociais. Entretanto, questões como o uso de mídias para buscar novos clientes e como forma de marketing tiveram grande aceitabilidade. Foram evidenciados eventuais desvios de comportamento observados pelos alunos, sendo que mais de 81% observaram uso de tempo de trabalho para negócios pessoais, confirmando mais uma vez uma forma de driblar as estruturas formais do trabalho em detrimento próprio, característica presente na cultura brasileira. Conclui-se que a cultura nacional e o “jeitinho” afetam as decisões éticas e que outras pesquisas comparativas podem adicionar mais achados.

Palavras-chave: Ética, Jeitinho, Hofstede, Estudantes, Perfil.

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1 INTRODUCTION

In Brazil, researchers consider that political institutions preceded social formation. The State existed even before the formation of a nation, the institution of the Revenue Service was here even before the revenue or tax event. The form preceded the content, a Judiciary was created before the demands and disputes of its responsibility. All this has resulted in a large number of modern laws that do not correspond to the enforcement, which creates a differentiated cultural environment (VIEIRA; COSTA; BARBOSA, 1982).

Over time, and in the situation of normal change in History, it is observed, by analyzing world systems that the conjecture in Brazil was born as a moral and a political protest (WALLERSTEIN, 1999). It is in this environment that the “jeitinho” conceptualized by Vieira, Costa and Barbosa (1982) is born as an abstraction of reality acting on the organizations that are notably bureaucratic.

In Brazilian society, due to its cultural aspects and related to the “jeitinho” (VIEIRA; COSTA; BARBOSA, 1982), a double moral can be observed, being one official and the other unofficial, which makes the country, as well as others from Latin America in particular, a privileged laboratory for the moral duplicity analysis (SROUR, 1994).

In addition to the moral, cultural, and national issues of each nation, discussions on ethical crises are constantly fueled by problems involving incidents in large corporations, such as fraud, evasion, bribery, corruption, among others. They usually end up involving and tarnishing the image of organizations and professionals involved with the business area.

Such problems recur in the global and national business environment, and they have already involved corporations such as Enron in 2001, WorldCom and Parmalat in 2002, Shell in 2004, Lehman & Brothers in 2008, Nortel in 2009 and Petrobras in 2014 (EMERSON; CONROY; STANLEY, 2007; FOGARTY et al., 2009).

In the United States, the Sarbanes-Oxley Act (EUA, 2002), an influential law in the business area, resonated in several countries to restore public confidence in the US market and companies that trade in local stock exchange. This reflected the concern about ethical precepts and their implications both in the US and worldwide.

In Brazil, the enactment of Law 12,846 (BRASIL, 2013), also known as Anti-Corruption Act, provides both civil and administrative responsibility for companies that engage in harmful procedures against the Brazilian or foreign Public Administration. This Law sought to strengthen the commitment on the country regarding the criminal treatment of corrupts and the role of ethics in the corporate world.

Thus, the focal point of ethical discussion is the environment in which large, increasingly multicultural firms are embedded. This occurs for these organizations usually trade with companies in other parts of the world or have branches across the globe (BEEKUN; STEDHAM; YAMAMURA, 2003).

Then cultural aspects represent a dilemma in management and business areas. Therefore, the effect of unethical decisions on these companies influence not only the country's economy,

but might also affect different economic systems. Moreover, they also suffer from the environment in which they operate and are also influenced by it, generating a fertile field for research on ethics and business.

This article, based on cultural principles, seeks to investigate, considering Hofstede's Theory of Cultural Dimensions (1997), the following question: what is the ethical perception of Accounting students when confronted with professional and personal dilemmas in the context characterized by the Brazilian “jeitinho”?

The objective of this article is to understand, through the Hofstede's model (1997), the Accounting students' perception when confronted with situations that present professional and personal dilemmas in the context characterized by the Brazilian “jeitinho” (VIEIRA; COSTA; BARBOSA, 1982; MOTTA; ALCADIPANI, 1999; PRADO, 2005; HOFSTEDE et al., 2010).

As specific objectives, the article seeks to investigate the theoretical model of cultural dimensions proposed by Hofstede (1997) aligned with the characteristic question of the Brazilian “jeitinho” and shows the present attributes in the national culture, which might explain the possible results of the research.

The research is justified by the growing, but still incipient number of national studies about ethics in relation to the Brazilian reality and the subject relevance both to accounting profession and to business area, as well as the possible relation with cultural issues and relation to the Brazilian “jeitinho.”

Additionally, the study aims to use the model developed by Hofstede (1997) adding a differentiated view characterized by the Brazilian “jeitinho” and its nuances. In this way, it tried to present how these characteristics can support the understanding of the multifaceted Brazilian culture and its impact on ethics.

1.1 Hofstede's multidimensional model

Geert Hofstede, a Dutch psychologist, with worldwide research in the 1980s, has obtained one of the most comprehensive studies about culture and its influence on the business environment.

The researcher analyzed the period between 1967 and 1973 of an employees' database of the multinational IBM. These compiled data represented more than 70 countries, but after some analyses and exclusions, the final research base consisted of 50 countries from 3 different regions of the globe (HOFSTEDE, 1997).

The survey had a sample of more than 100,000 questionnaires based on 150 questions related to the employees' perception of IBM organizational culture and initially resulted in the creation of four dimensions: power distance, aversion to uncertainty, individualism/collectivism, masculinity/femininity, and later short-term orientation, based on the observation of Asian cultures.

According to Hofstede (1997), the *individualism/collectivism* dichotomy is related to people's behavior, either individually or in groups. Societies that have fewer firm ties, with people worrying only about themselves or their families, are characterized as individualistic. More individualistic societies are more

innovative and have a greater degree of trust in relationships with others, search for challenges and freedom.

For the author, collectivism, in turn, demands sacrifice in favor of the collectivity, family or clan to which the individual belongs to. Collectivism prioritizes affective bonds, sharing goals, successes and failures with the group of people that are part of the individual's environment.

The *distance of power* dimension, for Hofstede (1997), is related to the acceptance of power by the members and their form of distribution. Cultures with high scores on this issue tend to accept order without question. Societies with this type of characteristic tend to have a more rigorous obedience by employees and, consequently, a greater centralization of the organizations.

On the other hand, cultures marked by a low distance of power have less inequality in this context and value supervision less. According to Hofstede (1997), both power and inequality are components of all societies, but what stands out is that some societies are more unequal than others.

Resistance to uncertainty is one dimension, as Hofstede (1997) specifies, related to the tolerance that a society has for unstructured situations and mechanisms created to deal with such situations.

Davis and Ruhe (2003) argue that countries with high scores in this regard, according to the scale created by Hofstede (1997), demonstrate a strong need for rules and systems that are quite elaborate. However, studies also indicate a greater encouragement of unethical behavior in this type of environment.

Hofstede (1997) indicated that resistance to uncertainty is closely related to the distance of power regarding the importance and need of bureaucracy for countries such as Brazil and others in South America.

The issue of *masculinity/femininity* is not necessarily associated with gender, but it was a label created (DAVIS; RUHE, 2003), since more masculine societies tend to be more resilient and related to power and property. Societies so characterized tend to be more normative and work has priority over family. Here are also some cultural issues.

The countries considered feminine tend to value the quality of life instead of work and the care with others is also a characteristic of this type of society. This is why “feminine” terminology was used to define these nations (HOFSTEDE, 1997).

For the author, the *short/long term* dimension is linked to the fact that some countries have a more short-term orientation, usually observed in occidental countries. On the other hand, oriental countries tend to present a longer-term vision, that is, institutions and individuals seek their goals with a longer-term horizon. Such countries have an ability to adapt and respect traditions.

Within a corporate environment the short-term orientation values results obtained by the operating line. But in the long-term the most important is the creation of relationships and the market position of the business.

Vitell, Nwachukwu and Barnes (1993) argue that these dimensions are related to ethics and to the fact that they can influence

the individual's perception in certain situations as well as other issues related to the ethical behavior of a particular society.

1.2 A Hofstede's vision about Brazil

Hofstede et al. (2010) report that Brazil stands out not only for its size and importance within South America, but also for its population and for the number of borders it makes with other countries within the continent, which gives it diversity in terms of climate, vegetation, ethnic groups, languages, food and economic development, among other factors.

The authors, like Vieira, Costa and Barbosa (1982), report that the country had a strong influence from the Portuguese colonization and from the Africans brought as slaves and, later, from European immigrants during WWI and WWII.

“The descriptions of cultural differences in Brazil tend to be intuitive and anecdotal”, say authors Hofstede et al. (2010, p. 339), precisely because the difference between regions and the impact that this has generated in the Brazilian population.

Based on different studies conducted by the researcher, Brazil had its characteristics delineated according to the five dimensions model of Hofstede (1997). The country has an index of 38% in the scale of individualism/collectivism dimension and, compared with the United States, first in the ranking with 91%, it presents itself as a highly collectivist nation in opposition to the North American country (BEEKUN; STEDHAM; YAMAMURA, 2003).

Like most Latin American countries, Brazil is described as a place where the individual is seen as part of a larger group in which each one takes care of the other. In this type of organization, the morality is defined in terms of the benefits that it will bring to the closest groups such as family, friends and co-workers (BEEKUN; STEDHAM; YAMAMURA, 2003).

With a score of 76% in the issue of resistance to uncertainty, the Brazilian nation presents the need for rules and legal systems that enable and control the structuring of life. However, here the “jeitinho” is also highlighted, since with limitations, the individuals of this society dribble it carefully (HOFSTEDE, 2017).

Vieira, Costa and Barbosa (1982) report that the practice of “jeitinho” in the bureaucracy would be only a facet of the Brazilian social practice, an attempt to escape the rigors and standards created by the bureaucracy itself necessary for these individuals to live in society.

In the dimension of masculinity/femininity, Brazil is placed in an intermediate position with 49% in the scale, which denotes a sympathy for the less favored (HOFSTEDE, 2017).

According to Hofstede (1997), regarding Brazil, a total of 69% was observed in the distance of power dimension, indicating a society that has hierarchical structures. This fact had previously been verified by Vieira, Costa and Barbosa (1982), who allude to the Brazilian “jeitinho” contained in the statement “do you know who you are talking to?”, common in many daily situations in Brazil. The use of such expression and others within the routine of the Brazilian is related with the search of the recognition of this social hierarchy, the respect to its norms

and especially to those that portray the social world of those who get such a device.

Another national characteristic presented in this dimension is the need for symbols and power status (VIEIRA; COSTA; BARBOSA, 1982), which in business is reflected by the need for a leader with responsibility and a centralized decision structure (HOFSTEDE, 1997).

Brazil is the only non-Asian country that, according to Hofstede (2017), is on the top of the short/long term dimension, formed basically by Asian countries. One of the possible explanations for this fact would be the Brazilian “jeitinho.”

1.3 Understanding the Brazilian “jeitinho”

Hofstede et al. (2010) define the Brazilian “jeitinho” as the ability to manage difficulties and diversities of everyday life found in a rule-based system. As far as the business environment is concerned, the “jeitinho” is a rule to change the rules.

In this context, Vieira, Costa and Barbosa (1982, p. 18) observe that within Brazilian society, it is common to say that “everyone is equal facing the law, but the law is not equal facing everyone.” The authors also indicate that in national lands certain laws “work” and others do not, even if approved by the Legislative and Executive Branches, which arises from the lack of support in the objective reality.

These issues, according to these authors, are confirmed by the fact that magical powers have always been conferred on legislation, as if it could simply change the reality that was unknown.

This characterization of the Brazilian society is outlined as Riggs (1964) points out by the formalism that can be defined as the fact that institutions and people disrespect some laws within a given society, causing distrust around the validity of all the other laws of that society.

Motta and Alcadipani (1999) explain that formalism, which can also be explained by the difference between what the law refers to and the concrete conduct, without a punishment for the offender, exists in different degrees in all societies in the world.

However, specifically in Brazil, this is considered the main cause of the “jeitinho,” as well as other cultural issues inherent to this nation. The authors state that this behavior is as an individual escape valve in the face of impositions and determinations.

They also point out that, unlike corruption, the use of the daily routine does not have monetary incentive, since those who grant some advantage usually do not gain anything in return (MOTTA; ALCADIPANI, 1999).

Prado (2005) states that in formalist societies such as the Brazilian, the more discrepant is the real behavior of individuals in relation to more formal but less real norms, which are social norms systems. Here, again, the “jeitinho” is presented as a way of circumventing contradictions and difficulties that are presented daily within formalism.

However, the author emphasizes that it is necessary to use such a definition with caution, since the approach to the theme usually excludes divergent voices and could indicate alternative or complementary definitions to this cultural trait (PRADO, 2005).

The “jeitinho” should not be understood as something negative or something occurring only to overcome what is already properly established, but rather as a positive feature in the business world.

Prado (2005) comments that, since management systems and formal norms often do not accompany changes in the environment in which they operate, Brazilian flexibility can leverage business development in Brazil, which would not happen in other countries, which are not characterized by rapid adaptability and strict adherence to new standards.

Also, the concept of “jeitinho” cannot be generalized according to another study made by Hofstede et al. (2010) and countries with continental dimensions such as Brazil, China, India, Indonesia and the United States may differ in cultural aspects due to geographic, climatic, economic, linguistic or ethnic issues.

Hofstede et al. (2010) present some different findings of the initial characterization of cultural aspects related to Brazil presented in his first research:

- The South has been more hierarchical, less formal, more individualistic and more masculine (results oriented);
- The Southeast with Brasilia, the capital, presented a more urban, industrial and more ethnically mixed vision with short-term orientation;
- The central region is less formal;
- The Northeast is more tropical, with a strong colonial heritage and less hierarchy, it is less formal and less masculine;
- The North is less informal, collectivist and very masculine.

Prado (2005), on the other hand, affirms that Brazilian society presents itself hierarchically, with centralized and distant power, passivity and acceptance of inferior groups. This characteristic corroborates the results of Hofstede (1997, 2017).

The author also states that Brazil presents a high degree of personalism, characterized by proximity and affection in relationships. Moreover, the “jeitinho” culture appears related to flexibility in a society marked by formalism, but that manages to overcome difficulties with creativity and adaptability.

These characteristics aid in the explanation of possible differences that can be found in the characterization of the dimensions in different regions of the Brazilian territory.

2 METHODOLOGY

The questionnaire used was based on a research developed by the Ethics Research Institute (ERI), which is now called the Ethics and Compliance Institute (ECI). The questionnaire is composed of 44 vignettes using personal and professional dilemmas in a five-point Likert scale ranging between “highly acceptable” and “highly unacceptable”.

Statements regarding the observance of inappropriate behavior at work were also included and these enabled students to choose more than one situation. For example, it was

questioned with whom this misconduct would be associated, being able to be appointed more than one agent, whether it is official or not.

Also, there was the possibility for the respondent to report openly the wrong behavior observed and whether this was resolved or not.

Finally, demographic questions were presented, which enabled identifying gender, age and other sample characteristics. These questions indicate possible differences that may exist in the perception of men and women (EMERSON et al., 2007; ANTONOVZ et al., 2010).

The questionnaire was applied during the years 2016 and 2017, in three universities of Curitiba, in the state of Paraná, Southern Brazil, one public and two private universities. In the public university, 129 valid questionnaires were obtained,

representing 60% of the sample. At the two private universities 85 questionnaires were obtained or 40% of the sample.

SPSS (Statistical Package for the Social Sciences), version 22.0, was used for the analysis. Descriptive analysis techniques were used, including mean and standard deviation, showing which alternatives had greater and lesser acceptability among students. One-way Anova test was also used to analyze data.

3 RESULTS

Table 1 shows that, from the total number of valid questionnaires, 86 respondents declared themselves male (40% of the total), 118 females (55% of the total) and 10 respondents did not indicate their gender (5% of the total).

Table 1: Descriptive statistics

	Total	% Total	Public	% Public	Private	% Private
Public	129	60%	129	100%	-	-
Private	85	40%	-	-	85	100%
Men	86	40%	59	46%	27	32%
Women	118	55%	63	49%	55	65%
No gender declared	10	5%	7	5%	3	4%
21-30 years	170	79%	108	84%	62	73%
31-40 years	27	13%	11	9%	16	19%
41-50 years	3	1%	11	9%	2	2%
No age declared	14	7%	9	7%	5	6%
Total	214	100%	129	100%	85	100%

Source: research data (2018).

The sample has a concentrated percentage of 79% of the total of students between 21 and 30 years old; in the second range are students between 31 and 40 years old representing 13% of the total; 1% of the sample or 3 students are in the age group between 41 and 50 years old and 14 or 7% of the total did not declare their age.

Initially, comparisons were made looking for possible differences between students’ perceptions at public and private institutions. The following are 44 vignettes, followed by a brief summary, the mean obtained in each response, standard deviation and number of respondents.

In the comparison between students’ groups from public and private universities it was also used the ONE-WAY ANOVA.

The five highest averages between the public and the private universities were evidenced, however, there are some differences between the vignettes, as shown in Tables 2 and 3.

In both cases, the top issue in both lists is the vignette “19,” related to racial commentaries at work. This vignette, among all 44, had the greatest rejection among Brazilian

students. Discrimination not only racially but against women is often ethically researched and it reveals a high degree of rejection in corporate environment (DEMUIJNCK, 2009; TRIANA; WAGSTAFF; KIM, 2012).

In public university, the second highest average was the vignette “43,” related to the improper use of customer information by company. The same vignette also is presented with high rejection by the students of private universities, however, in third place, both with average above 4.6.

At private university, vignette “2” related to corporate credit card purchases came in second place, presenting a high rejection by students of this type of institution.

As a result, both public and private universities, the vignettes “39,” “44” and “42” are linked to the violation of privacy in social networks. These issues are shown in the research of Drake (2016), which presents some questions on the use of social networking password in the United States. In private universities students, the fifth place with the highest rejection was vignette “21” related to non-payment of taxes.

Table 2: Brief description, means and standard deviation – public and private university

Vignette	Brief Description	Public			Private		
		Mean	Standart Deviation	N	Mean	Standart Deviation	N
Q1	Blog/tweet negatively	4.203	1.089	128	4.226	0.841	84
Q2	Buy personal items	4.550	0.910	129	4.702	0.636	84
Q3	Keep copies of confidential documents	3.891	1.194	129	3.928	1.022	83
Q4	Work less to compensate for cuts in benefits	3.605	1.093	129	3.548	1.046	84
Q5	Upload personal photos on company network	3.228	1.070	127	3.349	1.041	83
Q6	Take a copy of software home for personal use	3.605	1.107	129	3.771	1.074	83
Q7	Misconduct in the workplace	3.000	1.110	126	3.256	0.914	82
Q8	I have been pressured to compromise professional	3.279	1.329	129	3.578	1.191	83
Q9	My firm has its own company codes	2.268	1.027	127	2.369	1.149	84
Q10	Company codes of conduct clearly	2.302	1.072	129	2.131	1.095	84
Q11	The company codes of conduct identify values	2.648	1.194	128	2.675	1.191	83
Q12	I have reported misconduct	2.633	1.190	128	2.464	1.081	84
Q13	There are reliable sources within my firm for me to consult when I observe questionable behavior	2.195	1.137	128	2.000	0.878	84
Q14	My firm encourages and rewards	3.380	1.098	129	3.357	1.199	84
Q15	When someone has reported observed misconduct there is retaliation	3.719	1.086	128	4.000	1.018	84
Q16	Date a coworker	2.336	1.110	128	2.434	1.050	83
Q17	Date your boss or supervisor	2.845	1.326	129	2.952	1.251	84
Q18	Claim someone else's idea as your own	4.434	0.999	129	4.369	0.916	84
Q19	Make racial stereotypes	4.732	0.684	127	4.815	0.422	81
Q20	Compromise accounting standards	4.326	0.953	129	4.488	0.649	84
Q21	Agree to leave off a taxable income item	4.535	0.781	129	4.566	0.648	83
Q22	Misconduct in the workplace which I did not report	3.310	0.998	129	3.183	0.891	82
Q23	I have experienced retaliation	3.709	1.055	127	3.699	1.123	83
Q24	It is acceptable to accept gifts	3.039	1.246	129	3.071	1.117	84
Q25	It is acceptable to shun a co-worker	3.682	1.046	129	3.488	1.024	84
Q26	Put information on the company website	4.469	0.860	128	4.500	0.649	84
Q27	Use Facebook or Twitter to contact potential clients.	2.898	1.419	127	2.833	1.211	84
Q28	Employer to access my Facebook or Twitter accounts to track my posts	3.938	1.184	129	3.964	1.124	84
Q29	Employer to access my social media accounts to determine a pay raise or promotion	4.155	1.093	129	4.095	1.071	84
Q30	Make negative comments about clients on social media	4.364	0.901	129	4.405	0.661	84
Q31	Social media connections that overlap	3.225	0.783	129	2.988	0.784	84
Q32	I am not careful about what I share online	3.698	1.222	129	3.714	1.013	84
Q33	My firm has a social media policy	3.633	1.248	128	3.452	1.155	84
Q34	I use LinkedIn to establish and maintain	2.752	1.311	129	2.298	1.073	84
Q35	My firm uses Twitter to send regular updates	3.102	1.235	128	2.573	1.133	82

Table 2. Continued...

Vignette	Brief Description	Public			Private		
		Mean	Standart Deviation	N	Mean	Standart Deviation	N
Q36	My firm uses Facebook as a means of advertising	2.434	1.237	129	1.964	1.018	83
Q37	Social media provides an excellent platform	2.132	0.955	129	2.181	1.014	83
Q38	My firm has used social media to provide misleading	4.473	0.911	129	4.393	0.957	84
Q39	I have used social media to make anonymous	4.648	0.759	128	4.512	0.799	84
Q40	It is acceptable to obtain other employees' passwords	4.481	1.001	129	4.179	1.032	84
Q41	It is acceptable to access other social media accounts	4.558	0.909	129	4.321	0.959	84
Q42	My firm has hacked into the accounts of clients	4.628	0.876	129	4.583	0.715	84
Q43	My firm has hacked into the accounts of other firms	4.667	0.784	129	4.627	0.657	83
Q44	I have hacked into other employee accounts	4.643	0.864	129	4.560	0.782	84

Source: research data (2018).

Table 3: Vignettes with greater rejection – public and private university

Vignette	Brief Description	Public		
		Mean	Standart Deviation	N
Q19	Make racial stereotypes	4.732	0.684	127
Q43	My firm has hacked into the accounts of other firms	4.667	0.784	129
Q39	I have used social media to make anonymous	4.648	0.759	128
Q44	I have hacked into other employee accounts	4.643	0.864	129
Q42	My firm has hacked into the accounts of clients	4.628	0.876	129
Q19	Make racial stereotypes	4.815	0.422	81
Q2	Buy personal items	4.702	0.636	84
Q43	My firm has hacked into the accounts of other firms	4.627	0.657	83
Q42	My firm has hacked into the accounts of clients	4.583	0.715	84
Q21	Agree to leave off a taxable income item	4.566	0.648	83

Source: research data (2018).

Table 4 shows the lowest averages that is, those with the highest acceptability by students, both from public and private institutions.

Both in public and private universities the two most acceptable vignettes were “37” and “36,” respectively, which deal with the use of social media, either by the company, to attract more clients or for personal development. Such vignettes were considered highly acceptable, demonstrating that they do not view such practices as unethical or immoral.

The second vignette in both samples is the “13,” with the description “There are reliable sources in my company for consultation when I am not sure how to proceed facing a questionable

behavior.” The acceptability of such an alternative can be confirmed by Hofstede’s study (1997, 2017) both in the collectivity and in the uncertainty resistance dimensions. This perspective indicates the proximity of affective relations of the Brazilian people even in the work environment and the dimension related to the distance of power and the autocratic relations imposed in the Brazilian culture.

Prado (2005) also corroborates this same idea, stating that there is an autocratic tendency in Brazilian companies, which is the most substantive part of the decision process. Thus, when the employee reports to a superior, in the case of questionable behavior, they seek for one of the pillars that supports this relationship in Brazil, the affection.

Table 4: Vignettes with greater acceptance – public and private university

Vignette	Brief Description	Public		
		Mean	Standart Deviation	N
Q37	Social media provides an excellent platform	2.132	0.955	129
Q13	There are reliable sources within my firm for me to consult when I observe questionable behavior	2.195	1.137	128
Q9	My firm has its own company codes	2.268	1.027	127
Q10	Company codes of conduct clearly	2.302	1.072	129
Q16	Date a coworker	2.336	1.110	128
Q36	My firm uses Facebook as a means of advertising	1.964	1.018	83
Q13	There are reliable sources within my firm for me to consult when I observe questionable behavior	2.000	0.878	84
Q10	Company codes of conduct clearly	2.131	1.095	84
Q37	Social media provides an excellent platform	2.181	1.014	83
Q34	I use LinkedIn to establish and maintain	2.298	1.073	84

Source: research data (2018).

The author further states that “by seizing an opportunity or solving our problems, we tend to rely on our affective relationships in order to reinforce networks of friendship and personal influence” (PRADO, 2005, p. 11).

In third and fourth places in public university are the vignettes “9” and “10,” the first also appearing in third place at the private universities. Such alternatives are related to the implementation and prohibitions presented by codes of ethics.

Despite the high acceptability of such alternatives, it is highlighted that the researches of Motta and Alcadipani (1999) and Prado (2005) relate the Brazilian “jeitinho” to a process of reaching a goal despite the established rules. Or Beekun, Stedham and Yamamura (2003) and Hofstede (2017), who report the high score of the country in the dimension of aversion to uncertainty, which would indicate a tendency to circumvent established rules and systems.

Few significant differences were found between the respondents of the two universities when using the ONE-WAY ANOVA statistical test (Table 5).

The p-value (significance level) was lower than 0.05 in only 5 of the 44 vignettes, that is, 11% of the answers have some statistically significant difference between the two types of institutions.

These include interconnected relations in social networks (Q31), use of LinkedIn to maintain personal contact networks (Q34), use of Twitter for contact with customers (Q35), use of Facebook for advertising (Q36) and use of employees’ passwords to check websites accessed by them (Q40). In their studies, Clark and Roberts (2010) and Drake (2016) present ethical concerns related to possible violations by both employees and employers involving use and privacy on social networks.

Table 5: ONE-WAY ANOVA test – public and private universities

Vignette	University	N	Mean	Standart Deviation	Standart Error	F	Sig
Q31 Firm maintains	Public	129	3.225	0.783	0.069	4.646	0.032
	Private	84	2.988	0.784	0.086		
Q34 LinkedIn	Public	129	2.752	1.311	0.115	7.020	0.009
	Private	84	2.298	1.073	0.117		
Q35 Twitter	Public	128	3.102	1.235	0.109	9.749	0.009
	Private	82	2.573	1.133	0.125		
Q36 Facebook	Public	129	2.434	1.237	0.109	8.359	0.002
	Private	83	1.964	1.018	0.112		
Q40 Passwords	Public	129	4.481	1.001	0.088	4.523	0.035
	Private	84	4.179	1.032	0.113		

Source: research data (2018).

Students were also faced with possible behavioral deviations that could be observed in the corporate environment. A total of 23 vignettes were presented and respondents could mark more than one alternative, evidencing something that they have already witnessed in their companies or that have already occurred with some of them at work.

In Table 6 they are categorized according to the highest degree in which they were reported.

Table 6: Behavioral deviations observed

21 Personal business on company time	81.78%
23 Social networking	81.78%
7 Conflicts of interest	70.56%
12 Internet abuse	67.76%
2 Abusive behavior	57.48%
11 Lying to employees	57.01%
5 Discrimination	39.72%
9 Improper hiring practices	39.25%
8 Improper use of inside information	37.38%
19 Improper political contributions	35.51%
3 Accepting gifts/kickbacks	35.05%
6 Health/Safety violations	34.58%
22 Software piracy	32.24%
15 Falsifying time sheets of hours worked	30.37%
10 Misuse of client's confidential information	26.64%
1 Sexual harassment	25.23%
14 Misreporting client financial information	25.23%
13 Environmental violations	24.30%
4 Making improper payments/bribes	21.96%
17 Stealing or theft	21.03%
20 Substance abuse	20.56%
16 Falsifying expense reports	20.09%
18 Insider trading	10.75%

Source: research data (2018).

The two most observed behaviors by students at work were personal business while working and use of social media, both with more than 81% of positive responses. These behaviors indicate that this issue has a constant presence in the Brazilian corporate environment.

This question may be related to a certain rigidity in working hours, so the respondent, to circumvent the rules imposed by

the corporate world, uses it to solve personal problems or to use media to their own detriment as a mechanism of adaptability proper to the Brazilian “jeitinho” (PRADO, 2005).

4 CONCLUSIONS

This article aimed to analyze, based on Hofstede's Theory of Cultural Dimensions (1997), an ethical perception of Accounting students when confronted by professional and personal dilemmas regarding the Brazilian “jeitinho.”

To that end, students from three different Brazilian universities located in the state of Paraná answered a survey that captured the ethical perception regarding different scenarios, presenting the point of view and the influences of the “jeitinho” in their responses to the vignettes.

A cultural issue pointed out by Hofstede (1997) and Hofstede et al. (2010), related to the “jeitinho” (VIEIRA; COSTA; BARBOSA, 1982; MOTTA; ALCADIPANI, 1999; PRADO, 2005), points to a different ethical perception in relation to some aspects within the Brazilian culture.

Issues related to the bureaucratic structure of work, concerning to rules and to relationships, seem to be a typical Brazilian cultural problem (PRADO, 2005).

However, it is noted that in the national environment, as in other countries, exists a high rejection on topics concerning discrimination of use of private customer information, for example, or passwords.

Local society are still presenting bureaucratic roots and it is characterized by Hofstede's model (1997) and for respect to these rules. However, it turns out that the “jeitinho” supports the order to be maintained and that individuals solve their problems individually, without questioning nor establishing ordering.

We observed that, when confronted by a difficult situation, the Brazilians may manage to solve it or look for the closest leader, in addition to a typical trait of Brazilian society, which needs this formality for creating institutions and products continued to your daily routine.

Thus, the “jeitinho” is not only seen as something bad or a way of circumventing the rules, but also something that represents a characteristic of Brazilian people, which is part of the moral code, an escape valve according to Motta and Alcadipani (1999).

Counseling for the development of future research is suggested the focus on the difference between genders, as studies on ethical perception of men and women (EMERSON; CONROY; STANLEY, 2007; ANTONOVZ et al., 2010).

Another perspective that may present different results is a comparison with other cultures, since this seems to be a determining factor in ethical decisions (SCHOLTENS; DAM, 2007).

Additionally, it is believed that other dimensions as well as behavioral theories can be explored to explain different perspectives of moral and ethical formation and how it could influence the environment and, consequently, the observed responses.

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