

A Study on Business Ethics and Perceptions of Wage Earners in Tourism

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Abstract

In business world of today, the rivalry fact in tourism has reached the summit level. Rivalry that we face in every sector causes both establishments and wage earners to act away from moral values. In consideration of that tourism is an effort-dense sector and especially border-unit worker give service one by one and face to face, it is understood that how significant it is that wage earners must act ethically. The first reason of this study is to measure the perceptions towards business ethics of the students who work as full time wage earners in summer season in tourism industry. To obtain research data questionnaire technique was used and in the evaluation of the data. Acts towards Business Ethics Questionnaire (ATBEQ) was used that was developed by Neumann and Reichel (1979). All the data of the research was obtained from the students at faculties, collages and vocational school of Balikesir University. In the result of data it is found that business ethic perceptions range because of various facts. Besides students whose positive perceptions are higher towards business ethics also believe that it is impossible for establishments to act completely ethical.

Keywords: Ethics; Business ethics; Tourism

Introduction

In the current world markets rapid developments are happening, though the orders of the countries are stable, it is accepted by everyone that the world is getting smaller and borders are no longer important as they were [1,2]. All the economic, politic, and social events from past to today resulted in changes in social values, people's expectations and needs, moral and ethics understanding in business were reshaped related to these changes [3,4]. Establishments are economic foundations that firstly supply people's needs and while doing that they aim to get profit but this economic life is affected by the customs, values and the traditions of the society in which establishment exists [5]. With the events in historical process, establishments are not today identified just as technical and economical foundations but also identified as social systems [6].

Socio-cultural, economic and environmental aspects of tourism may cause many complex effects and these special cases, that's why tourism must be analyzed ethically [7]. Tourism- as its nature- is a sector that has relations with public, aims to give service to people and to make them feel comfortable, helps people with their travel needs, opens the destinations to the visiting of the world, has an important role in countries' fixing their images, submits people an employment opportunity and also embodies many people whose expectations are different from each other [8]. Tourism is the biggest world's service industry that affects the 5% world's GNP, when we consider the increase in tourism in the recent years, employment of the people from different cultures especially border-unit employees' acts according to international norms, embracing and implementing the ethic codes has a significant importance in terms of tourism ethics [9].

Ethic behaviors in business world have turned into a need rather than choice and tourism sector has also been affected by these facts. The aim of the research is to measure the perceptions of the students towards business ethics who study tourism and work in summer season in tourism industry and bring solutions to business ethics via the data obtained.

Related Literature

The term: Ethics

In literal sense, moral philosophy was derived from Greek word

“ethos” which means character, convention, tradition and custom. It states norm principle, rules and all other values that regulates and identifies people's attitudes towards the other creations [10-13]. Though the ethics and morality words used for each other in daily life in Turkish language, actually they carry different meanings [14,15]. While morality is a phenomenon on its own, ethics is a philosophy that guides the behaviors of a person or a group, what and how must a person act; questions the good and bad, investigates right and wrong, and aims to have standard principles [16-21].

The term: Business ethics

Establishments to maintain their determinations, have stocked in a paradox between individual values and benefits as a result not only saving individual's his own benefits in establishment and business life but also saving the public's benefits has become important [4,17]. In general sense the term business ethics is identified as right and wrong behaviors in business life [5,22]. Corporation ethics is a sub-branch of ethics which investigates honesty, keeping promise, and respect to environment, to be fair in business world; also deals with submitting the equal employment opportunity, paying fair fee to wage earners and to reflect the truth to the consumers [23].

Historical development of business ethics

That business ethics is related to attitudes and behaviors of people in working life, it can be said that it has been existing since humans' first commercial activities [17,24]. If the related literature is scanned and the economic, social and cultural processes are taken into consideration, the historical process of business ethics has formed as following [25-30] Before 60's systems that regulating the life was being shaped according

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to religious conditions and ethic cases were evaluated in terms of religions. Religious leaders tried to solve the ethical problems through the religious traditions and principles [31,32].

In 60's with the development of industry, significant changes happened in business world, ecological problems occurred, and during this period, marketing understanding has reshaped towards paying importance to consumers. In these years even the most reliable establishments were selling non-quality products to their customers, bribery was a national and an international issue. These facts played important roles for business ethics to be emphasized [25,33].

In 70's it can be said that business ethics was considered as an important fact but was not fully embraced. Establishments wanted to give an impression that they cared about business ethics and act in the same way but they couldn't fully adopt. Besides unethical actions which was going to occur more often towards the 80's were more common [34].

In 80' business ethics was among establishments' priorities and in establishments' ethic and social responsibility committees were founded. So it can be said establishments shifted towards a global ethic understanding. At the same time the number of organizations and members of business ethics increased and business ethics was studied at universities [35,36].

In 90's business ethics was an issue away from what must be done about, but turned into a systematic study field. Establishments attempted to make ethic environment for the employees to work more carefully even business ethic experts were charged who were responsible for administration of ethical issues [37,38].

In 2000's business ethics, rather than what must be done or must not be done in certain cases, started to make relations between concepts responsibility and taking decision. While business ethics was measuring in variety, many methods were carried out in all establishments for business ethics rules to be realized and for having basic standards [39].

Today there have been great changes in establishments' philosophies and they try to follow the ethical principles in a way to take into account all joints in every activity [40,41]. The most important factor underlying this fact is the establishments are no longer evaluated according to technological development, globalization and increase in rivalry via these higher balances and more benefit, but also they are evaluated by their social responsibilities and ethical practices [34,42,43].

Ethics and business ethics in tourism

Tourism is a sector that is in relationship with many social and nature sciences, in which an inter-disciplines subjects having many joints that run after different profits [44]. Tourism is a labor-intensive sector whose majority of services are realized by people's hands [45]. So, some problems may occur because of different people from cultures and behaviors [46,47]. The ethic aspect of establishments in tourism includes people's satisfaction senses, moral values, if mutual relations are positive or negative, people's ideas about good or bad. And also includes the long-term results of establishments' activities in terms of public and environs [48,49]. That in tourism setting relations based on mutual reliability between people who seek for different benefits, maintaining resources regularly and in low prices, increase of sales, increase of profit, increase of the level of organizational connection, increase of the speed of labor force circulation, maintaining the motivation increase are important in terms of business [4,50].

Methodology

Aim

The essential purpose of this research is to measure the perceptions of the business ethics of the students having worked in summer season in tourism industry and still being in university and to show the difference between these perceptions and to give some solutions and suggestions.

Content

A mass of students for this research are totally 3561 students who is 1304 associate, 2140 bachelor and 117 post graduate degree students who are working in tourism industry in summer season (high season) as full time workers and continuing education in Balikesir University.

The process of sampling and the data collection methods

The convenience sampling method was performed in this research's sampling determination and the face to face questionnaire technique was used in data collection. In the first section there are some questions to describe their demographic features and close ended question to improve the research. In the second section there are twenty three proffers for scaling the perceptions of the business ethics of the students. Attitudes towards Business Ethics Questionnaire (ATBEQ) was created by Neumann Reichel is adapted to this research [51,52]. The ideas of the business ethics of students are taken with the expressions (1) Absolutely I don't agree, (2) I don't agree, (3) I'm not sure, (4) I agree, (5) Absolutely I agree.

In the data collection process, questionnaires were carried out in the Balikesir University Faculty of Tourism, Burhaniye School of Applied Sciences and Vocational School. 429 questionnaires were applied but 24 of them were not valid because of their lack of information, so 405 questionnaires were obtained.

The questions to answer in the research and the hypotheses

Some studies about this subject were met during the literature search. Lee and Tsang [7] aimed to scale the ethic perceptions to their own work place of the students in department of tourism and hotel. They found that bachelor degree students are more tolerant to non-ethical implementations than associate and post graduate degree students. Bageac et al. [34] brought up the relationship between students' genders and the ethic perceptions and the difference between male and female students in philosophical approaches. İsmail and Mohd Redza [53] concluded that the genders of the students don't affect the business ethic perceptions. Yıldırım and Uğuz [51] found out that there was no difference between the business ethic perceptions of the students who are both in morning group and evening group. In the literature search, some other studies mention business ethic perceptions and their factors. In this research, the question is 'Is there any differences between the ethic perceptions of the students having done the internship and not; before university having got vocational tourism education and not; having worked in tourism sector apart from the internship and not; thinking that it's completely possible to behave ethically in tourism and not?'

Accordingly we can summarize the basic questions and hypothesis in Table 1.

Findings

Demographic features: The findings on the demographic features of the students who participated in the research are included Table 2.

Questions		Hypothesis	
1	Is there any remarkable difference between the business ethic perceptions of the students who are studying at vocational tourism in associate, bachelor and post graduate degrees?	H ₀	There isn't any remarkable difference between the business ethic perceptions of the students who are studying at vocational tourism in associate, bachelor and post graduate degrees.
		H ₁	There is remarkable difference between the business ethic perceptions of the students who are studying at vocational tourism in associate, bachelor and post graduate degrees.
2	Is there any remarkable difference between the business ethic perceptions of the students having done the internship and not in tourism sector?	H ₀	There isn't any remarkable difference between the business ethic perceptions of the students having done the internship and not in tourism sector.
		H ₁	There is remarkable difference between the business ethic perceptions of the students having done the internship and not in tourism sector.
3	Is there any remarkable difference between the business ethic perceptions of the students having got vocational tourism education before university and not?	H ₀	There isn't any remarkable difference between the business ethic perceptions of the students having got vocational tourism education before university and not.
		H ₁	There is remarkable difference between the business ethic perceptions of the students having got vocational tourism education before university and not.
4	Is there any remarkable difference between the business ethic perceptions of the male and female students?	H ₀	There isn't any remarkable difference between the business ethic perceptions of the male and female students.
		H ₁	There is remarkable difference between the business ethic perceptions of the male and female students.
5	Is there any remarkable difference between the business ethic perceptions of the students having worked in tourism sector apart from the internship and not?	H ₀	There isn't any remarkable difference between the business ethic perceptions of the students having worked in tourism sector apart from the internship and not.
		H ₁	There is remarkable difference between the business ethic perceptions of the students having worked in tourism sector apart from the internship and not.
6	Is there any remarkable difference and positive relationship between the perceptions of the students thinking of behaving completely in ethic way in tourism sector and not?	H ₀	There isn't any remarkable difference and positive relationship between the perceptions of the students thinking of behaving completely in ethic way in tourism sector and not.
		H ₁	There is remarkable difference and positive relationship between the perceptions of the students thinking of behaving completely in ethic way in tourism sector and not.

Table 1: The Basic Questions and Hypothesis of the Research.

We somehow can summarize the demographic features of the students studying tourism at Balikesir University: 47.7% of 405 students are females, 52.3% are males, 76.5% are in their 18-24, 21.2% are in 25-29, 2.2% are in 30 and over, 32.1% are associate degree students, 50.1% are bachelor degree students and 17,8% are post graduate students.

The findings on cross tabulation: When we look at Table 3, we see that the number of male students working in tourism sector is more than that of female students and the number of the associate degree students working in the sector apart from their internship is less than those of bachelor and post graduate degree students. And also, while they find it possible to obey the ethical principles in the facilities, they find it impossible for the establishments to work totally ethic.

The analysis of reliability: When we look at Table 4, it is realized that Cronhbach's Alpha and Split-Half Method are used to analyses the reliability of the scale used in the study. Split-Half Method makes it possible to estimate the reliability by splitting the statements in the scale into two equal parts and with the correlation between the grades the participants get after both parts are carried on the test subjects [54]. While Part 1 includes the first twelve statements, the second part includes the others. Alpha Lowerbound used to estimate the students' perception of ethic is 0,826.

Arithmetical averages related to perception questionnaire towards business ethics that used in the research, standard deviation and functional relations are given in Table 4. When arithmetical averages are considered, the highest average is for: "The salaries of employees must be supported with the sale commissions." The lowest average was for: "There is nothing wrong with increasing the price of some extra products and then putting the discount label on it." While making comment on standard deviation values, variety quotient was taken into account. If the variety quotient that is found according to functional variety quotient is below 0, 30, we can say the difference between opinions is lessened and answers are homogenous, if more than 0, 30 answers are heterogeneous. When this formula is taken into account, it is seen that answers for questions are homogenous. Attendant's level of agreement for statements in the questionnaire differs among participants.

The results of analysis for scale: The questions and hypotheses (Table 1) to be answered were pointed out above. In this chapter, the hypotheses will be tested.

In Table 5, there are the averages according to gender of the students joining in the research. When the scores are evaluated, the average of the male students is higher than the female students'. However it's required to examine the Table of the independent samples test 't' in order to see the result if it's real or random.

As it is seen in Table 6, the independent samples't' test was performed to understand the perception of ethic would change or not according to their genders. The results of $t(405) = 4,432, p = ,00 < ,01$ were obtained and it proved that there're a great difference in terms of the perception of the business ethics. Therefore the hypothesis H₀ was rejected and H₁ was accepted. In this situation, it can be said that the positive perceptions of the male students are higher than the female students'.

In the Table 7, there are average values of the students joining in the research according to educational background. When they are evaluated, the average values of the bachelor degree students are the highest whereas the average values of the post graduate degree students are the lowest. But it's necessary to examine the Table One-Way ANOVA test in order to understand that if the result of test is real or random.

As it's obviously seen in Table 8, according to the educational background of the students, One-Way ANOVA test was performed in order to explain if there would be some differences among the perceptions of the business ethic. According to Table, there isn't a great difference between associate and bachelor degree students while there is an important difference between associate and post-graduate and bachelor and post-graduate students in terms of the perception of the business ethic. In this situation, the hypothesis H₀ was accepted for only associate and bachelor degree students but it was rejected when associate and post-graduate students and bachelor and post-graduate students were based on. When associate and bachelor degree students were based on, the hypothesis H₁ was rejected. When associate and

Features		Frequency (N)	Percent (%)
Gender	Female	193	47,7
	Male	212	52,3
Age	18-24	310	76,5
	25-29	86	21,2
	30+	9	2,2
Education	Associate	130	32,1
	Bachelor	203	50,1
	Post-Graduate	72	17,8

Table 2: The Findings on the Demographic Features.

		Education on tourism before university		The internship		Working on tourism apart from the internship		Establishments have to obey the ethical principles		It's possible for establishments to work totally in ethic way	
		Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
Gender	Female	50	143	121	72	95	98	164	29	51	142
		33	179	132	80	143	69	172	40	73	139
Age	18-24	63	247	175	135	165	145	252	58	85	225
	24-29	18	68	71	15	65	21	77	9	39	47
	30+	2	7	7	2	8	1	7	2	0	9
Education	Associate	14	116	16	114	40	90	93	37	16	114
	Bachelor	54	149	167	36	134	69	178	25	76	127
	Post-Graduate	15	57	70	2	64	8	65	7	32	40

Table 3: The Findings on Cross Tabulation Table.

Expressions	\bar{X}	S.D.	V.Q.
Getting high profit in tourism business is a sign for obeying the ethical principles.	2,97	1,09	0,36
There is no need for a person to be worried about ethic problems who is successful at his work for	3,19	1,12	0,35
No matter aware of or not every employee obey to ethical rules	3,01	1,07	0,35
If you obey laws at the same time you obey the ethical principles	3,33	1,01	0,30
Business ethics in general is a regulating system of people's actions and expectations	3,32	0,98	0,29
Establishment decisions are not about morality philosophy, but includes some realistic economical acts	3,34	1,18	0,35
Ethical values are meaningless for business world	2,45	1,26	0,51
Business ethics is a term related to public relations	3,30	1,01	0,30
Public's reliability on business world is not developed enough yet	3,29	1,10	0,33
There is no difference between the current business world and the one in the past	2,54	1,32	0,51
Rivalry and determination are independent values from each other	3,01	1,26	0,55
There is no harm for anyone if I take any object to my home or flat	2,58	1,44	0,55
The salaries of employees must be supported with the sale commissions	3,70	1,12	0,30
Basic aims of shareholders/partners is to get maximum benefit from investments	3,21	1,24	0,38
There is nothing wrong with increasing the price of some extra products than putting "discount" label on it	2,57	1,39	0,54
If you have a certain goal anything must be done to reach it	3,56	1,40	0,39
In fact, ethics is primarily to think about personal benefits	2,71	1,22	0,45
Making self-sacrifice is not ethical	2,82	1,35	0,47
You can judge someone according to his work and decisions	2,73	1,16	0,42
A man should not consume more than he produces	3,17	1,10	0,34
A businessman doesn't effort in vain by obsessing with useless details	3,33	1,12	0,33
For every decision taken in establishments this question must be asked: "Will it make profit?" If the answer is "yes", than necessary actions should be practiced. If the answer is "no", then this is nothing but a loss of time	3,14	1,19	0,37
I prefer having loyalty to having personal responsibilities.	3,37	1,23	0,36
Part 1 Average 36,38 Variance 45,84 Standard deviation 6,77 Cronbach's Alpha 0,70	Part 2 Average 34,36 Variance 50,25 Standard deviation 7,08 Cronbach's Alpha 0,73	Total Average 70,75 Variance 157,86 Standard Deviation 12,56 Cronbach's Alpha 0,82	

Table 4: Attitudes towards Business Ethics Questionnaire Reliability Analysis Table.

post-graduate students and bachelor and post-graduate students were based on, it was accepted as well. That is to say, when the average values for associate and bachelor degree students' perception of business ethic were compared with post-graduate degree students; the average

values of the associate and bachelor degree students' average values were higher ,05 significance level. However there isn't any remarkable difference between associate and bachelor degree students' perception of business ethics.

Gender	N	Average	Standard Deviation
Female	193	3,00	,58
Male	212	3,14	,50

Table 5: The range of the answers for the business ethics.

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
The perception of the students for business ethics	Equal variances assumed	,14	,70	4,43	403	,00
	Equal variances not assumed			4,43	127,77	,00

Table 6: The results of the "t" test between males and females students through Acts Towards Business Ethics Questionnaire.

Educational Background	N	Average	Standard Deviation
Associate Degree	130	3,08	,547
Bachelor Degree	203	3,17	,497
Post Graduate Degree	72	2,77	,568

Table 7: The Range of the Answers to Business Ethics According to Their Educational Background.

(I)Education	(J)Education	The mean difference (I-J)	Sig.
Associate	Bachelor	-,09	,23
	Post-	,31*	,00
Bachelor	Associate	,09	,23
	Post-	,40*	,00
Post-	Associate	-,31*	,00
	Bachelor	-,40*	,00

Table 8: The results of ANOVA test among Associate, Bachelor and Post Graduate Degree Students through Acts towards Business Ethics Questionnaire.

In the Table 9, there are average values of the students', participating in the research, having got vocational tourism education before the university or not. When they are considered, the averages of the students having got vocational tourism education before university are higher than the students' not getting it.

As seen as Table 10, the independent samples 't' test is performed in order to understand that if work the perception of the ethic of the students having got vocational tourism education before university is differentiated or not. The results of $t(405) = 4,43, p = ,00 < ,01$ shows that there is a remarkable difference between the students having got vocational tourism education and not getting. To this situation, H_0 is rejected and H_1 is confirmed. It can be expressed that the positive views related to ethic of the students having got vocational tourism education in tourism high school are higher.

In the Table 11, there are average values of the students', participating in the research, having done internship in tourism sector or not. When they are considered, the averages of the students having done internship in tourism sector are lower than the students' not.

As it obviously seen in Table 12, the independent samples 't' test is performed in order to understand that if the perception of the business ethic of the students done the internship in tourism sector is differentiated or not. The results of $t(405) = -54,577 > ,05$ show that there isn't any remarkable difference in terms of the perception of the students for business ethics according to their having done internship in tourism sector. To that information, the hypothesis H_0 is confirmed while H_1 isn't. In this situation, there is no great difference between the student's having done internship in tourism sector or not.

In the Table 13, there are average values of the students, participating in the research, worked in tourism sector apart from the internship or not. When they are considered, the average of the students worked in tourism sector is lower than the students' not.

As it obviously seen in Table 14, the independent samples 't' test is performed in order to understand that if the business ethic perceptions of the students worked in tourism sector apart from the internship is differentiated or not. The results of $t(405) = 2,41, p = ,01 < ,05$ prove that there is statistically a remarkable difference between the students worked in tourism sector apart from the internship or not. So the hypothesis H_0 is rejected as the hypothesis H_1 is confirmed. In this case, the averages of business ethic perceptions of the students worked in tourism sector apart from the internship are higher than the students' not.

As we see in Table 15, while there is a negative relationship between having worked in tourism sector apart from the internship and gender

Have you got a tourism education before university?	N	Average	Standard Deviation
Yes	83	3,30	,53
No	322	3,01	,53

Table 9: The Range of the Answers to Business Ethics According to Having Got Vocational Tourism Education of the Students before University.

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
The perception of the students for business ethic	Equal variances assumed	,14	,70	4,43	403	,00
	Equal variances not assumed			4,43	127,77	,00

Table 10: The Result of 't' test for the Students' Having Got Vocational Tourism Education before University through Acts Towards Business Ethics Questionnaire.

Have you done internship in tourism sector?	N	Average	Standard Deviation
Yes	253	3,06	,56
No	152	3,09	,52

Table 11: The range of the answers to business ethic according to students' having done internship in tourism sector.

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
The perception of the students for business ethic	Equal variances assumed	4,76	,03	-,54	403	,58
	Equal variances not assumed			-,55	337,18	,57

Table 12: The results of 't' test for students' having done internship in tourism sector through Acts Towards Business Ethics Questionnaire.

Have you worked in tourism sector apart from the internship?	N	Average	Standard Deviation
Yes	238	3,13	,55
No	167	2,99	,51

Table 13: The range of the answers to business ethic according to students' having worked in tourism sector apart from the internship.

in significance level of 0,01, there is a positive relationship between having got vocational tourism education before university and having done internship in significance level of 0,01. While there is a negative relationship between the necessity of the establishments' behaving ethically and education status in significance level of 0,01, there is a positive relationship between the necessity of the establishments' behaving ethically and having got vocational tourism education in significance level of 0,05; and having done internship in significance level of ,01. While there is a negative relationship between being possible of the establishments' all behaving ethically and education status in significance level of 0,01; there is a positive relationship between the necessity of the establishments' behaving ethically and having done the internship in significance level of 0,01. A positive relationship between the business ethic perceptions of the students and their genders in significance level of 0,05; a negative relationship having worked in tourism sector apart from the internship in significance level of 0,05 are found in the research. Besides it show that there is a negative relationship between the business ethic perceptions and having got vocational tourism education in significance level of 0, 01. It is found that there is a positive relationship between being possible of the establishments' all behaving ethically and the business ethic perceptions in significance level of 0,01. Therefore the hypothesis H_0 is rejected and the hypothesis H_1 is confirmed. In other words, the business ethics perceptions of the students not approve of the establishments' all behaving ethically are high.

Conclusions

To sum up, male students are continuing to work in tourism sector after the internship but female students aren't because they think that it is hard to work or no one obey the ethics in this sector. At the same time on looking at correlation analysis, the positive relationship between having done the internship and the necessity to behave ethically for establishment shows that the students having done the internship need to behave ethically in business. Additionally while students think that establishments must behave ethically, they get the idea that it is not possible to behave ethically completely for establishment; so it means that there are so many and various non-ethical implementations and they believe that these implementations would never be disappeared.

Bageac et al. [34] proved that there were some differences between

gender and the business ethic perceptions of students in their research. Otherwise İsmail and Mohd Redza [53] found that there wasn't any relationship between gender and the business ethic perceptions of students. In that research, there was a great difference between the perceptions and the difference was in favor of male students. In this situation the business ethic perceptions of male students' are higher than female students'.

The business ethic perceptions of the associate and bachelor degree students are higher than the post graduate students'. Because the post graduate students both have worked actively for more time and they have also had some economic problems and they might be selfish. In addition to these kinds of problems, associate and bachelor degree students had some ethic values from their families and environments. They are still efficient on their perceptions. Lee and Tsang [7] found that bachelor degree students are more tolerant to non-ethical implementations than associate and post graduate students. In other words, associate and post graduate students' positive ethic perceptions are higher than bachelor degree students'.

One of the findings is that the earlier a student starts to work before university, the better his business ethic perceptions are. There isn't any remarkable difference between the students having done the internship or not in tourism sector.

Students having done the internship want to immediately get rid of the necessity of the situation rather than having the benefit of the sector. The business ethic perceptions of the students having worked in tourism sector apart from the internship are higher than the students only having done the internship. It is possibly based on the idea that the students having worked actively more can understand the non-ethical implementations and they can easily solve the problems they meet. Besides it can affect the perceptions of the business ethic positively.

The students with higher level of business ethic perceptions think that it isn't totally possible that there can be ethic environment in tourism sector even if the ethic codes are accepted [54].

Results

Tourism is a sophisticated sector that employs many different wage earners with their customs and complex that they serve to many

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
The perception of the students for business ethic	Equal variances assumed	9,04	,00	2,41	403	,01
	Equal variances not assumed			2,44	373,71	,01

Table 14: The results of 't' test for students worked in tourism sector apart from the internship through Acts Towards Business Ethics Questionnaire.

	1	2	3	4	5	6	7	8	9
1) Gender	1								
2) Age	,09	1							
3) Education	,01	,39**	1						
4) Having got vocational tourism education before university	,12**	-,00	-,11*	1					
5) Having done internship	,00	-,21**	-,66**	,33**	1				
6) Having worked in tourism sector apart from the internship	-,18**	-,20**	-,42**	,30**	,41**	1			
7) The establishments must obey the ethical principles	,05	-,06	-,19**	,11*	,19**	,06	1		
8) It's possible that the establishments can all behave ethically	-,08	-,07	-,26**	-,00	,29**	-,03	,15**	1	
9) The business ethic perceptions ethics of the students	,12*	-,16**	-,14**	-,21**	,02	-,11*	,02	,20**	1

**0.01 sig. level correlation (2-tailed).

*0.05 sig. level correlation (2-tailed).

Table 15: The correlation results of the students' expression through Acts towards Business Ethics Questionnaire.

different people with their various qualities. So it is very hard to behave completely in an ethic way. In this research, the business ethic perceptions of the students still studying in university and the students having worked in tourism sector for a while are determined. Firstly it is aimed to determine how the parameter such as students' genders, education, having got vocational tourism education before university, having done the internship and having worked in tourism sector apart from the internship can affect the business ethic perceptions of the students. Another question is "Is there a relationship between the students thinking the establishments can behave exactly in an ethic way and the students not thinking? If there is, how?"

When the participant's characteristics are examined, males work longer than females and the range of the having worked is reducing for females. The business ethic perceptions of males are increasing in direct proportion to the time they spend in this sector. At the same time female students have some difficulties when they meet some non-ethical implementation because of their low perception.

Almost everywhere it's well-known fact that there are serious problems to find qualified staff time out of mind. While students are working for part time, they intend to meet their needs economically. Therefore it's seen that they think of their self-interest. If the wage earner is satisfied with his job and wage, he will provide the quality services and because he also has loyalty to the employer, he wants to work for same establishment.

It's another well-known fact that the internship requirements are applied in tourism high school so students have an opportunity to meet the sector in early ages and can enter the university with having a basic experience. The students equipped with both academic and practical information can get used to work in this sector in an easy way. Thanks to their information and equipment, they can rationally solve the problems and take proper precautions before the problems appear and then their perceptions are increasing.

The trainee students earn less than the normal wage earner and it causes that they don't feel themselves to belong to the establishment. For this reason, they want to immediately get rid of the necessity of the internship rather than benefitting from the sector. Hence it causes that there isn't any remarkable difference between the students having done the internship and not doing.

The students who understand the ethical problems about tourism notice that non-ethical situation originating from human's failures. They think that the establishments cannot behave exactly in ethic way. Even if they have the ethical codes, tourism which is labor intensive sector and most of services are provided by wage earner is conceived not to behave exactly in ethic way.

Owing to the findings, some suggestions can be mentioned. The establishment should internalize the ethical codes and create the ethical atmosphere. They should be careful about ethical intrusion especially for female staff. They should persuade women to continue to work in tourism sector. The employer should pay the wage earner more money in order to focus them on the work and establishment instead of their own economic problems and self-interest. The establishments shouldn't behave the trainee students as if cheap workforce and they should help them to acquire in this sector. The trainee students should be satisfied with their works.

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