

Commonalities between US and Hungarian Universities with regards to Organizational Development and Controls against the Moral Hazards of Administration

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AIMS OF THE PAPER

This paper explores key control elements inside of Hungarian and American Universities that guide organizational development via the strategic planning processes and looks for evidence of mechanisms that would prevent, identify, and allow the remediation of breaches of fiduciary duty related to the moral hazards of administration. The aim of this paper is to establish criteria for comparison and evaluation, centering on the use of internet communication technology to provide transparency and effective governance.

METHODOLOGY

Within the frames of qualitative research, we analyzed the strategic plans of 6 American and 6 Hungarian universities and looked at institutional structures for organizational development and learning that would improve the institutions' ability to detect theft and corruption on its own. The study explores key control points to verify (1) the existence and availability of the strategic plan, (2) whistleblowing as a defined process for the solicitation of concerns, (3) internal controls as a strategic objective, (4) the existence and availability of code of ethics, (5) public solicitation of actual complaints received, (6) public report of findings; whether (7) organizational learning was a defined goal, and (8) public reporting of achievements.

MOST IMPORTANT RESULTS

No institutions evaluated met all of our criteria. Overall the Hungarian institutions had a slightly higher average fulfillment of the criteria at 61% compared to the US fulfillment of rate of 56%. The fact that specific criteria had extremely low fulfillment rates, indicates that internal controls as institutional priorities and public presentation of these processes for the purpose of enhancing efficacy of governance and organizational learning is inconsistently pursued within public university administrations.

RECOMMENDATIONS

Universities in the USA should focus more on internal control and the follow-up of their strategic achievements. Hungarian universities need to elaborate the whistleblowing process and should share more information about the solicitation process and the findings with the public.

Keywords: organizational development, strategic planning, whistleblowing, transparency

MORAL HAZARDS IN THE ADMINISTRATION OF HIGHER EDUCATION

Considered by many to be morally superior and immune to internal crime or theft, institutions of higher education can also be victims of employee theft, fraud, or misconduct. Numerous cases of fraud and theft at universities and colleges have been studied where theft and embezzlement by employees has gone undetected for decades, and the largest and most complex schemes have only been discovered by accident. The Association of Certified Fraud Examiners (ACFE) in its annual report to nations finds that 22% of the claims reported involved theft of over \$1million USD (Ratley 2014). The importance of organizational learning to establish, monitor, and maintain a well considered system of disciplines that protect the institution against internal crime, theft, or misconduct is of growing importance as historically prominent methods such as investigative journalism are impacted by the decline in traditional mass media (Aucoin 2005, Houston 2010, Weissman 2014).

Whistleblowing is a key control mechanism to solicit both internal and external complaints of fraud or theft or misconduct (Bertot *et al.* 2010, Piotrowski 2007) and is an effective mechanism in identifying large, complex, and well-concealed acts, with approximately 40% of all theft and fraud is identified via whistleblowing claims (Lawson 2015). The term “whistleblowing” has its origins in a 1972 conference paper by the famous American activist Ralph Nader (Nader *et al.* 1972).

Research into whistleblowing was led by Janet Near and Marcia Miceli who have authored numerous papers on the topics of whistleblowing over the last 30 years. Exploring the scenarios of individual and organizational behaviors and developing models that would necessitate and result in whistleblowing (Near and Miceli 1985), looking at the consequences and repercussions for whistleblowers (Near & Miceli 1986), and further analyzing predictors of whistleblowing in organizations and high-

lighting the unique characteristics of each organization and the potential influence of hostility of wrongdoers (Miceli and Near 1994), and more recently looked at the frequency of wrongdoing in public institutions in Australia, Norway, and the US (Miceli and Near 2013).

Specific focus on public universities and the role of internal audit in the efficiency of the administration in Australia was studied by Joe Christopher, but his research does not specifically address the processes of whistleblowing. Christopher (2015) finds that there is considerable flexibility in the requirements and implementation of an Internal Audit function and that this flexibility leads to non-compliance and a variety of implementations that deviate from the best practices.

Schmidt and Farkas (2015) looked at specific fraud claims made against all institutions of higher education in the state of Ohio over a two year period, looking for the nature of claims and studied the ability of the institution to generate learning and improvement opportunities. Studying the details of the claims made, valid or not, found that claims could be categorized into the 4 key areas: hiring and pay practices, theft of institutional resources, theft of student funds, and issues related to credentials both personal and institutional. This research also found that the review of the state processes to investigate and resolve such claims was limited in scope by the legislated mandate of the body charged with the administration of the claims process: the Auditor of State, which limited organizational learning and the improvement in prevention of recurrence.

In a multi-state, multi-year review of claims against institutions in the US there are wide variations in processes and effectiveness employed by the state level administration of higher education funding and governance (Schmidt, forthcoming). Looking at four states, Massachusetts, Ohio, California, and Michigan, all homes to prestigious institutions, finding state

level processes that either don't exist or are limited by legislation, resources, and scope of organizational mandate.

In Hungary cases became known for the public as a result of the investigations of the Government Control Office (KEHI) and the State Audit Office of Hungary (ÁSZ) which are responsible for the operation of control mechanisms. Their reports revealed cases regarding unethical hiring and pay practices, theft of institutional resources and theft of student funds (KEHI, 2015). According to Mezey (2014) the higher education institutions in Hungary were not ready to handle the problems when ethical conflicts occurred.

This research takes these works further in exploring and comparing the concepts of key control elements and frameworks inside of Hungarian and American Universities that would prevent, identify, and allow the remediation of breaches of fiduciary duty related to the moral hazards of administration. We examine how the subject of internal fraud and theft prevention are captured in the strategic planning processes and look for evidence of other mechanisms for the solicitation, administration, and learning from such claims. In facilitating the comparison of approaches used at universities in Hungary and the United States, criteria are established to measure the transparency and effectiveness of current governance mechanisms for organizational development and learning as an outcome of whistleblowing activities. Institutional structures for organizational development and learning that would improve the institutions ability to detect theft and corruption on its own are compared and assessed. Our hypotheses are the following:

1. We anticipate that American universities have more developed and complete processes surrounding the prevention of fraud and organizational learning mechanisms to ensure improvements result from such claims. This would include the prominence of both internal controls and whistleblowing processes explicit in

their strategic plans and public facing web sites.

2. Due to their traditions American universities emphasize the importance of ethical issues more than Hungarian ones by presenting to the public their institutional Code of Ethics.

Organizational Development and Learning

The following standard definition of Organizational Development (OD) provides a comprehensive description how OD can contribute to creating a healthy organization: "Organization Development is an effort planned, organization-wide, and managed from the top, to increase organization effectiveness and health through planned interventions in the organization's 'processes', using behavioral-science knowledge." (Beckhard 1969, 9). Farkas and Dobrai (2012) stated that the role, structure and task of higher education institutions have become dramatically more complex during the past decades. The decision-making processes of universities are complex and the lobbyist power is divided among several parties (Kováts 2009). Studies in cognitive and social psychology have examined the effect of the personal and interpersonal attributes of management and the type of control-related techniques on organizational development and concluded that "control systems achieve congruence between employees' behavior and management goals" (Sisaye 1998, 13), which means that whistleblowing and internal control can considerably support organizational development.

Use of Internet Communication Technologies (ICT)

The position that public facing transparency is not essential to the proper function of internal controls and specifically whistleblowing processes, may be based on the press and media inquiries generated by the transparency. Prior to the internet, public notice and public information access was

limited to on-site visitation or written request with paper response. For the last 15 years, institutions have had the ability to place information in easily retrievable format on their internet websites, which has increased transparency and improved the governance of these institutions. In a study of the impact of e-government projects in India, Bhatnagar finds that e-services greatly reduced bribery and corruption (Bhatnagar 2003). Bushman *et al.* (2004) looked at the determinants of corporate transparency and find legislative and political factors to be major influences of transparency (Bushman *et al.* 2004). Shim and Eom (2009) find that the use of ICT reduces corruption and increases social capital of governance. Relly and Sabharwal (2009) find that ICT is used as an indicator of sophistication and advancement that drives long term growth. Bertot *et al.* (2010) find that while ICTs can improve the efficiency of government, that culture and expectations of the populus served needs to adapt to increased transparency.

METHODOLOGY

We chose qualitative research to review the websites for a number of universities in both

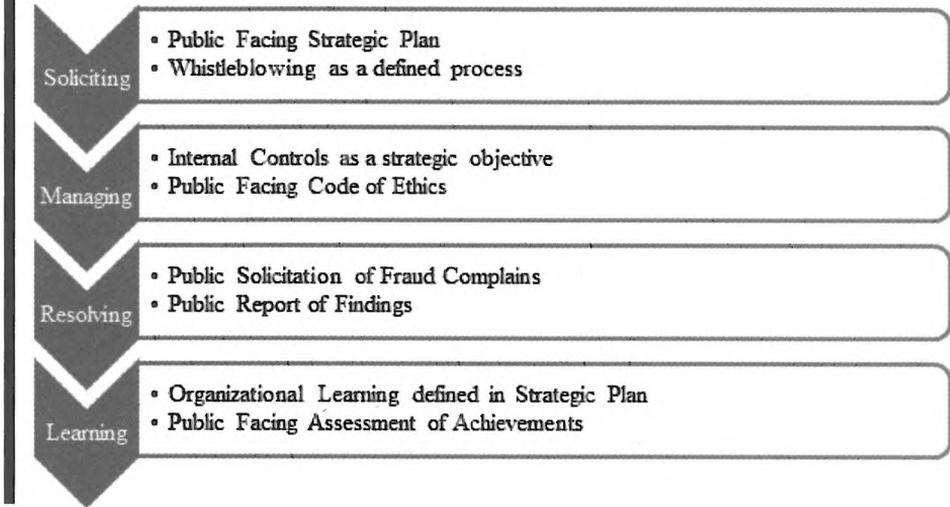
of the author’s home countries: the United States and Hungary. Institutions selected were geographically convenient and known to the authors, and had the highest level of recognition within their region.

Each of these universities web sites were reviewed for public access and dissemination of information related to the four steps of learning from whistleblowing complaints: soliciting complaints, managing complaints, resolving complaints, and organizational learning to prevent recurrence and improve prevention. We identified 2 key controls in each of these process steps as areas to be tested and evaluated and discuss each in section 2 where we describe our interpretation of the significance of each of these topics. Figure 1 shows the four process steps and the eight key control points we used in assessing the implementation of control disciplines for the prevention of and identification of fraud. The focus of these controls is to measure and evaluate the availability of information to the public through websites that provide access to the general public to all these key points specific to the environment of soliciting, administering, and learning from whistleblower claims.

*Table 1. Universities analyzed in the research
Source: Own construction*

United States	Hungary
Florida State University	Budapest University of Technology and Economics
State University of New York	Corvinus University
Ohio State University	Eotvos Lorand University
University of California at Berkeley	University of Debrecen
University of Michigan	University of Pecs
University of Minnesota	University of Szeged

Figure 1. Control points evaluated
 Source: Own construction



Public Facing Strategic Plan

Our research started with a review of each institution's publicly disclosed strategic plan information. Where this information was not available at the institutional level, searches were conducted inside key schools or colleges that are component units of the larger institution.

An institution's strategic plan embodies priorities which will be the focus of the institution energies and efforts. Accrediting bodies such as the Higher Learning Commission in north central region of the United States specifically have made long-range strategic planning a required component of their accreditation criteria, as key evidence that the institution is continually preparing itself for the future (Higher Learning Commission 2012, Dobrai and Farkas 2008). A public facing strategic plan communicates openly to the public what those priorities are, make them accessible for internal and external partners of the institution, and allow for third party review. In Hungary the legal regulation does not define the tools and documents of the strategic management in higher education. There are rules which are related to organizations, activities, titles and authori-

ties. The higher education institutions regard the institution development plans (IDP) as the most important and compulsory strategic document (IFUA 2011). In accordance with the Act on National Higher Education (2011) institutional development plans should project at least for four years. Therefore, in Hungary all of the examined universities have an institution development plan (IDP), most of which are publicly available. Regarding traditional strategic plans the picture is much more heterogeneous. Only two of the six analyzed universities have publicly available strategic plans on their websites – this is the reason why IDPs mean the basis of our examination.

Whistleblowing as a Defined Process

Whistleblowing as a key control mechanism which identifies a substantial number of claims as Lawson (2015) stated, to solicit both internal and external complaints of fraud or theft or misconduct is the most effective mechanism of identifying large, complex, and well-concealed acts. In the United States, whistleblowing protections are ingrained in state and federal laws, and at the federal level, compliance is managed by the US Department of Labor.

From January 2014, a new whistleblowing act – Act CLXV of 2013 on Complaints and Whistleblowing – was introduced for employers and for their parent companies in Hungary. The new law particularly affects the processing of personal data under such procedures and the employer's disclosure obligations. It also incorporates the practice of the Authority for Data Protection and Freedom of Information (NAIH) on whistleblowing hotlines (Petrányi – Marton 2013).

Our research looked at all the institutional strategic plans, their institutional website, and policy documents for the presence of a management reaffirmation of the importance of whistleblowing.

Internal Controls as a Strategic Objective

Strategic plans were reviewed for mention of the topic of internal controls and as part of a management reaffirmation of the importance of the topic. Internal controls consist of an assortment of policies, practices, and communications from institution leadership “tone from the top” with regards to the prevention of the loss or misuse of institutional resources, and consequently the preservation of the institutional image and brand in its community and marketplace. Strategic plans invariably focus on the availability of new resources to find new objectives, often overshadowing the topic of the improvement internal controls and maintaining the culture of prudence, propriety, and efficiency.

Public Facing Code of Ethics

Codes of Ethics in higher education in the United States have historically focused on academic and research integrity as the American Association of University Professors adopted their first formal code of ethics in 1966. The higher education Code of Ethics expanded in scope as an essential component of effective, open, and accountable administration and governance was reinforced in the wake of Enron and other corporate scandals. Driven by financial and accounting functions, Codes of Ethics

became essential part of higher education as governing bodies adopted the recommendation that member institutions adopt a code of ethics as institutional policy. In the United States, the Council for the Advancement of Standards in Higher Education which represents 35 member associations and numerous institutional functions adopted a standard in 2006 (Council for the Advancement of Standards 2006). Codes of Ethics by their very nature exist and vary widely between functions in the university environment. The CAS code of ethics is abstracted to fulfill the needs of the diverse functions of the institution and enshrine the principles of service, honesty and integrity. The public disclosure and presentation of this Code of Ethics not only communicates to the public the institutions' commitment, but serves a secondary function of enabling prosecution of violators of these principles.

The Hungarian case is completely different. There is no legal background of the creation of Codes of Ethics in higher education, the Act on National Higher Education (2011) does not determine a framework for the procedure either. Higher education institutions have an authority to decide – in line with legal regulations – whether they formalize the ethical process in their internal regulations and to which degree. However, the Hungarian Academy of Sciences published its first Science Ethics Code in 2010 (MTA 2010), and the universities use this as a reference (Mezey 2014) but it does not cover all of the ethical issues a higher education institution faces with. Mezey (2014) stated that the Hungarian Rectors' Conference would initiate the constitution of a standard Code of Ethics for Hungarian universities. Currently 16 out of the 27 Hungarian universities deal with ethical issues, regarding both science and education in the form of public facing Codes of Ethics. Out of these 16 universities 14 are state (public) universities and only two are private institutions. Further 4 universities have some kind of ethical regulation, seems to be partly equivalent with the Code of Ethics.

Public Solicitation of Fraud Complaints

Institutional websites were reviewed for the public solicitation of fraud complaints, as an essential part of the communication and solicitation of whistleblower complaints. The importance and significance of the ability of people to submit anonymous claims about their concerns or suspicions of fraud or theft is a key element in soliciting and organizing such complaints for analysis and investigation (Elliston 1982, Price 1998). Solicitation usually encompasses one or more mechanisms for individuals to submit concerns and complaints which would include a phone number, email address, postal address and in some cases an electronic form that may in some cases provide multiple language and translation support.

Public Report of Findings

Institutional websites were reviewed for the publication of an annual report or listings of new complaints, findings, and tracking and monitoring of unresolved issues from prior years. This is exemplified by the process followed at the state level in California (Schmidt, forthcoming) where annual reports are published with statistics on findings, and continuous reporting of status of major findings until remediation and corrective actions are completed. These reports serve as a key communication mechanism of the quality of the entire process evidencing to the public that the process is well controlled and well managed. The reports also present a form of continuous learning for the organization and individuals. Individuals can read the report and familiarize themselves with the types of issues and consequences that have arisen, while organizations demonstrate how they have adapted and continue to adapt to strengthen weaknesses and continue to learn and improve as an organization.

Organizational Learning defined in Strategic Plan

At this point we reviewed the strategic plans of the institutions whether they focused

on both structural and cultural/behavioral aspects of the organization in their goal-setting and organizational development process.

From a Behavioral Psychology and Organizational Development point of view organizational learning is the result of organizational inquiry (Argyris, Schön 1978). According to this theory organizational learning takes place when the stakeholders of an organization intend to understand why the actual outcome differs from the wished/expected outcome. In order to do this these actors need to interact with each other – this produces new knowledge for the organization (Argyris, Schön 1978). This process can take place in three different ways (Argyris, Schön 1996):

1. Single-loop learning: reviewing the process, finding the mistakes and try to achieve the same goal in a different way
2. Double-loop learning: reviewing the goal, then finding new ways to achieve it
3. Deutero-learning: learning the lessons from the process of learning (learning how to learn)

A successful and healthy organization has to apply and combine all three ways of learning. Obviously, the real challenge for them is the second and third way of learning. To be able to implement those, organizations need to be very conscious about control mechanism and organizational development actions, as in order to implement deutero-learning both structural and behavioral components need to be involved in the change process.

Public Facing Assessment of Achievements

This section tests to see that institution tasks departments to assess their progress towards achieving their strategic plan that is then included in a publicly presented, publicly facing and readily available for internal and external review of progress. Specific evidence of progress towards achievement of the goals 1-6 were sought

in these assessments. This is often a key element of accreditation reviews, where assessment reports of progress and achievements are made. The public presentation of these assessments is an essential component of transparency and efficient governance.

FINDINGS

Eight key control points were evaluated for the existence of and the availability of the strategic plan, whistleblowing as a defined process for the solicitation of concerns, internal controls as a strategic objective, existence and availability of codes of ethics or equivalent regulation, public solicitation of actual complaints received, public report of findings, if organizational learning from complaints was a defined goal, and public reporting of achievements by the units towards the strategic plan were assessed.

We can conclude the followings:

- Not all institutions had presented their strategic plans to the public via their website.
- Whistleblowing as a process was only defined slightly more than half (54%) of the institutions reviewed. In several cases, topics such as whistleblowing were identified in policy statements at

the institutional level. Several Hungarian institutions and the University of Minnesota had no public facing policy definition of Whistleblowing, where the State University of New York (SUNY) and the University of California at Berkeley were exemplary websites and policy statements. Partial statements existed at the University of Michigan, Ohio State University, and the University of Pecs.

- The institutions with internal controls included in their strategic plans were five of the six Hungarian institutions and only two American institutions, Ohio State and Florida State Universities had internal controls contained as a priority in component unit strategic plans but not for the entire institution.
- Public facing code of ethics statements were found for all but two institutions. The University of Michigan did not have a code of ethics for the institution, and the Code of Ethics at the University of Pecs is at the phase of 'ready for acceptance' (Mezey 2014). Ethics was often embedded in institutional mission statements but transparency and an emphasis on ongoing improvements were rarely identified as a strategic priority.

Table 2. Controls used by institutions to control moral hazards
Source: Own construction

Public Facing Strategic Plan	• 96%
Whistleblowing as a defined process	• 54%
Internal Controls as a strategic objective	• 50%
Public Facing Code of Ethics	• 88%
Public Solicitation of Fraud Complaints	• 42%
Public Report of Findings	• 0%
Organizational Learning defined in Strategic Plan	• 88%
Public Facing assessment of Achievements	• 54%

- Public solicitation of fraud claims was most prevalent in the US, with 5 of 6 institutions having a web based claim submission mechanism, whereas the University of Minnesota and none of the Hungarian institutions had not yet adopted this level of service.
- None of the institutions reviewed in this research made a public report of the annual findings, as a basis for organizational learning, improved prevention, and improved detection.
- Organizational learning was outlined in all but two strategic plans: the State University of New York (SUNY) and the University of Michigan made no explicit mention of organizational learning, whereas all Hungarian institutions defined this as a strategic goal.
- With regards to the strategic plan and the published assessment of outcomes and achievements, only half of the institution fulfilled these criteria, with a slightly higher level of completion in Hungarian institutions than in the US.

So our findings regarding our hypothesis are the following:

- The completeness and availability of the processes surrounding the prevention of fraud and organizational learning mechanisms which ensure improvements result from such claims are nearly equally developed and implemented for both Hungarian and American institutions.
- Differences occurred in the absence of public facing assessment of achievements of strategic goals in the US which was well adopted in Hungary and the absence of a web based complaint solicitation mechanism in Hungary which was widely implemented in the US institutions.
- Of course, it is important to emphasize that our research was limited to a small sample and it is not appropriate generalize our results to these assumptions, although we do feel that these institutions are role models for their countries

and play an important role in leading trends and establishing standards.

- The following summary of findings shows a low overall level of fulfillment of the criteria established. Based on the findings table below, no institution addressed all points at all levels of the institution, and some institutions met only a few of the criteria. The scope and size of these institutions led to several institutions where college or component entities had created their own strategic plans but institutional level plans were not available.

Looking at the comparative performance of Institutions in the US and Hungary, we find that two institutions, one in the US and one in Hungary met 75% of all of the criteria: the Budapest University of Technology and Economics and the Ohio State University. Overall the Hungarian institutions had a slightly higher average fulfillment of the criteria at 61% compared to the US fulfillment of rate of 56%.

Areas for further research should explore the internal learning mechanisms and processes used internal to the institutions for ensuring that issues that are identified are communicated and shared among its stakeholders, to increase awareness, understanding, and empower individuals and institutions to avoid and overcome where necessary, the moral hazards of administration.

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Table 3. Detail of Key Controls used by Institution

Source: Own construction

Control Point Evaluated	Florida State University	SUNY	Ohio State University	UC Berkeley	University of Michigan	Univ of Minn	BP Univ of Tech and Economics	Corvinus University	Eötvös Loránd University	Univ of Debrecen	University of Pecs	University of Szeged
1- Public Facing Strategic Plan (web)												
2- Who debriefing as a defined process												
3- Internal Controls as a strategic objective												
4- Public Facing Code of Ethics												
5- Public Substitution of Fraud Complain (web)												
6- Public Report of Findings (annual)												
7- Organizational Learning defined in Strategic Plan												
8- Public Facing assessment of Achievements (web)												
Legend:												
Available at available level												
Partially available at some level												
Not available												

Table 4. Percentage of Criteria Met by Institution

Source: Own construction

University	Criteria Met (out of 8)	Percentage of Criteria Met
University of Michigan	3,5	44%
Ohio State University	6,0	75%
UC Berkeley	5,0	63%
Univ of Minn	3,0	38%
SUNY	4,0	50%
Florida State University	5,5	69%
	27,0	56%
University of Pecs	5,0	63%
Corvinus University	4,5	56%
University of Szeged	4,0	50%
Budapest University of Technology and Economics	6,0	75%
Eötvös Loránd University	5,0	63%
University of Debrecen	5,0	63%
	29,5	61%
	56,5	59%

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