Valuing honesty, judging the reporter

Cross-country evidence from the PANDA survey

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Abstract

Does valuing honesty translate into more favorable judgments of those who enforce it? Using the PANDA Online Survey, this study examines how honesty-related attitudes are associated with evaluations of a student who reports cheating on an exam relative to a student who permits it. We distinguish between the stated honesty importance and the rejection of dishonest actions. OLS regressions are used while controlling for country, demographic characteristics, power distance and individualism. In the most comprehensive specification stronger rejection of dishonest actions is positively correlated with relative reporter evaluation, while stated honesty importance has no statistically significant association. Adjusted differences between country samples remain and the positive association with rejection of dishonesty appears in separate European and Asian samples. These findings suggest that judgments of specific dishonest actions are more consistently associated with evaluations of honesty enforcement than abstract declarations of honesty's importance. The results concern stated attitudes and do not establish causal explanations for the country differences.

1 Research question and expectations

The motivating research question is whether people morally value honesty but socially penalize those who enforce it. Reporting can be viewed as just while conflicting with loyalty to peers. Our question concerns how respondents judge the reporter relative to someone who permits cheating rather than whether they would report it themselves.

We distinguish between the stated importance of honesty and the rejection of specific dishonest actions. We examine three hypotheses:

- **H1:** Greater stated honesty importance is associated with a more favorable relative evaluation of the reporter.
- **H2:** Stronger rejection of dishonest actions is associated with a more favorable relative evaluation of the reporter.
- **H3:** Relative evaluations differ across country samples after accounting for measured honesty attitudes and demographic characteristics.

We additionally examine power distance and individualism and estimate separate regressions for the European and Asian samples. The analysis concerns stated evaluations. It does not identify causal effects or measure actual social punishment.

2 Data, scenario, and measures

2.1 Sample construction

We use the PANDA Online Survey and pool Hong Kong with China throughout the analysis due to low sample size for Hong Kong. Models 1 - 3 include 2,734 respondents with valid answers to the honesty-ranking question, the three student evaluations and the demographic controls. We used respondents aged 16 - 100.

We required valid answers to all ten rejection-of-dishonesty questions which leaves 2,390 respondents for Model 4. Model 5 additionally requires power-distance and individualism scores which reduces the sample to 2,217 respondents. India drops out at this stage because these indices are missing.

2.2 Cheating scenario and dependent variable

Respondents are presented with the following:

> "Imagine the following scenario: Student A and Student B take an exam. Student A copies from Student B's answers. Student B allows that. Student C reports that to the departmental office. Please characterize your attitude toward each of A, B, and C on a 5-point scale from strongly negative to strongly positive."

The three evaluations refer to:

- **E31:** "Student A who copies answers from student B."
- **E32:** "Student B whose answers are copied with his/her consent."
- **E33:** "Student C who reports the action."

Responses range from 1 (*strongly negative*) to 5 (*strongly positive*). Our dependent variable is

$$Y_i = C_i - B_i = E33_i - E32_i.$$

It ranges from -4 to $+4$. Negative values indicate that the reporter is evaluated less positively than the student permitting copying while positive values imply the reverse. Zero means that both receive the same evaluation.

We use this difference to compare the honesty enforcer with someone who supports cheating. A higher score can reflect a more favorable evaluation of the reporter, a less favorable evaluation of the permitting student or both.

2.3 Honesty importance and rejection of dishonesty

Honesty importance is measured by `imp3`, which ranks honesty relative to fairness, politeness, courage, and responsibility. We use the combined dataset's coding, where 1 indicates least importance and 5 indicates greatest importance.

Rejection of dishonesty is calculated using ten questions introduced by the following instruction:

> "Consider the following actions and please indicate if you think they are justified or not."

The actions are:

- **E51:** Buying something which you know is stolen.
- **E52:** Keeping money that you found in the street.
- **E53:** Having an affair when you are married.

- **E54:** Failing to report accidental damage you have done to a parked vehicle.
- **E55:** Avoiding a fare on public transport.
- **E56:** Cheating on taxes if you have a chance.
- **E57:** Someone accepting a bribe in the course of their duties.
- **E58:** Making up things on a job application.
- **E59:** Motivating a child by telling it that there will be a reward, although there will be none.
- **E510:** Lying to a little child that there is a dangerous wolf in the forest to prevent it from going there.

Responses are coded as 1 (*always justified*), 2 (*sometimes justified*), 3 (*rarely justified*), and 4 (*never justified*). We treat "don't know" responses and invalid responses as missing.

The score is the equally weighted average of all ten answers. We calculate it only for respondents with valid answers to every question. Higher scores indicate stronger rejection of dishonest actions rather than more honest behavior.

Before combining these items however, we test their internal consistency using Cronbach's alpha. This checks whether respondents who reject one dishonest action also tend to reject the rest. The ten-item scale has $\alpha = 0.719$ among the 2,390 complete respondents. We treat this as acceptable internal consistency for this analysis. This supports using an average score, although it does not establish that the items measure a single dimension or work identically across countries.

2.4 Power distance, individualism, and demographic controls

Model 5 includes the power-distance index `PDI1` and individualism index `IDV`. Both vary across respondents within countries and are retained in their original units. The power-distance index uses, among other items, respondents' own reported fear of expressing disagreement with superiors.

We include these indices as exploratory controls. Their interpretation as individual-level cultural measures however requires caution.

3 Regression models

We estimate five OLS-Models with the relative evaluation of the reporter, $Y_i = E33_i - E32_i$, as the dependent variable. Country, gender, and education enter as categorical variables with Germany, male, and high school as the reference categories.

The models progressively introduce additional predictors:

- **Model 1** includes honesty importance alone.
- **Model 2** adds country fixed effects.
- **Model 3** adds age, gender, and education.
- **Model 4** adds the averaged ten-item rejection-of-dishonesty score.
- **Model 5** adds power distance and individualism.

The full specification is

$$Y_i = \alpha + \beta_H H_i + \beta_D D_i + \beta_P PDI_i + \beta_I IDV_i + \sum_{c \neq \text{Germany}} \gamma_c \mathbf{1}\{\text{country}_i = c\} + \mathbf{X}_i'\boldsymbol{\delta} + \varepsilon_i,$$

where H_i denotes honesty importance, D_i denotes rejection of dishonesty, PDI_i is the power-distance index (`PDI1`) and IDV_i is the individualism index (`IDV`). The vector $\mathbf{X}_i$ contains age and the gender and education indicators, while ε_i is the error term.

The coefficients are reported in their original units. For example, β_D describes the predicted difference in Y_i associated with a one-point higher rejection-of-dishonesty score, holding the other predictors fixed. Each country coefficient describes the adjusted difference from Germany. Country fixed effects allow evaluation levels to differ across countries, while the slopes of the individual-level predictors are assumed to be common.

Models 1 - 3 use the same 2,734 respondents. Model 4 uses 2,390 respondents and Model 5 uses 2,217 because the additional measures require complete responses. Differences in coefficients across these later models may therefore reflect both the added predictors and slight changes in sample composition.

The table below shows the complete regression results. These estimates describe conditional associations and not causal effects.

Table 1: Regression results for Models 1–5

	Model 1	Model 2	Model 3	Model 4	Model 5
Honesty importance	-0.022 (0.029)	0.067^{*} (0.029)	0.064^{*} (0.029)	0.027 (0.030)	0.042 (0.031)
Rejection of dishonesty	—	—	—	0.664^{***} (0.085)	0.694^{***} (0.089)
Power distance (PDI1)	—	—	—	—	0.0005 (0.0008)
Individualism (IDV)	—	—	—	—	-0.0030^{***} (0.0008)
Estonia	—	0.204 (0.211)	0.242 (0.209)	0.551^{*} (0.215)	0.551^{**} (0.209)
Taiwan	—	2.006^{***} (0.088)	1.942^{***} (0.097)	1.880^{***} (0.103)	1.776^{***} (0.107)
China incl. Hong Kong	—	1.769^{***} (0.094)	1.759^{***} (0.101)	1.678^{***} (0.108)	1.608^{***} (0.111)
Vietnam	—	1.767^{***} (0.094)	1.796^{***} (0.095)	1.809^{***} (0.103)	1.828^{***} (0.102)
Japan	—	2.406^{***} (0.174)	2.451^{***} (0.177)	2.426^{***} (0.184)	2.341^{***} (0.188)
India	—	1.818^{***} (0.161)	1.834^{***} (0.163)	1.747^{***} (0.184)	—
Age (years)	—	—	0.011^{*} (0.006)	0.006 (0.006)	0.008 (0.006)
Gender: female	—	—	0.105 (0.064)	0.105 (0.067)	0.070 (0.070)
Gender: other	—	—	0.388 (0.498)	0.608 (0.635)	0.552 (0.620)
Education: bachelor	—	—	0.075 (0.077)	0.093 (0.083)	0.106 (0.084)
Education: master	—	—	0.285^{*} (0.111)	0.334^{**} (0.118)	0.399^{***} (0.121)
Education: PhD	—	—	-0.156 (0.281)	-0.054 (0.282)	-0.122 (0.297)
Education: other	—	—	-0.087 (0.181)	-0.087 (0.197)	-0.036 (0.195)
Intercept	0.143 (0.117)	-1.615^{***} (0.141)	-2.008^{***} (0.199)	-3.892^{***} (0.325)	-3.800^{***} (0.349)
Observations	2,734	2,734	2,734	2,390	2,217
R^2	0.0002	0.2111	0.2177	0.2486	0.2725
Adjusted R^2	-0.0001	0.2091	0.2136	0.2439	0.2672

Notes: Dependent variable: $E33 - E32$. HC3 robust standard errors are reported in parentheses. $^{*}p < .05$, $^{**}p < .01$, $^{***}p < .001$. Reference categories are Germany, male, and high school. China includes Hong Kong. A dash indicates that the coefficient is not estimated in that model; India is absent from Model 5 because its cultural indices are missing. Power distance and individualism retain their original units.

4 Honesty attitudes and evaluations of the reporter

4.1 Stated honesty importance

Model 1 shows no statistically significant association between the importance of honesty and the relative evaluation of the reporter ($\beta = -0.022, p = .433$). After adding country fixed effects, the coefficient becomes positive: 0.067 in Model 2 and 0.064 after including demographic controls in Model 3. Both estimates are significant at the 5% level, although their magnitudes are small.

The association is no longer statistically significant when rejection of dishonesty is included. The honesty-importance coefficient is 0.027 in Model 4 and 0.042 in Model 5. In the latter model, its 95% confidence interval ranges from -0.019 to 0.103 ($p = .179$).

Overall, H1 receives only limited and specification-dependent support. Our results do not show a clear additional association between stated honesty importance and relative reporter evaluation once the other predictors are included. Because the estimation samples also change the differences between models cannot be attributed solely to the additional controls.

4.2 Rejection of dishonest actions

Rejection of dishonesty is positively correlated with relative reporter evaluation. Its coefficient is 0.664 in Model 4 and 0.694 in Model 5 with both estimates being significant at the $p < .001$ level. In Model 5 the 95% confidence interval is $[0.520,\ 0.867]$.

A one-point higher rejection-of-dishonesty score is therefore associated with an approximately 0.69-point higher evaluation of the reporter relative to the student permitting copying, holding the other predictors constant. This finding supports H2.

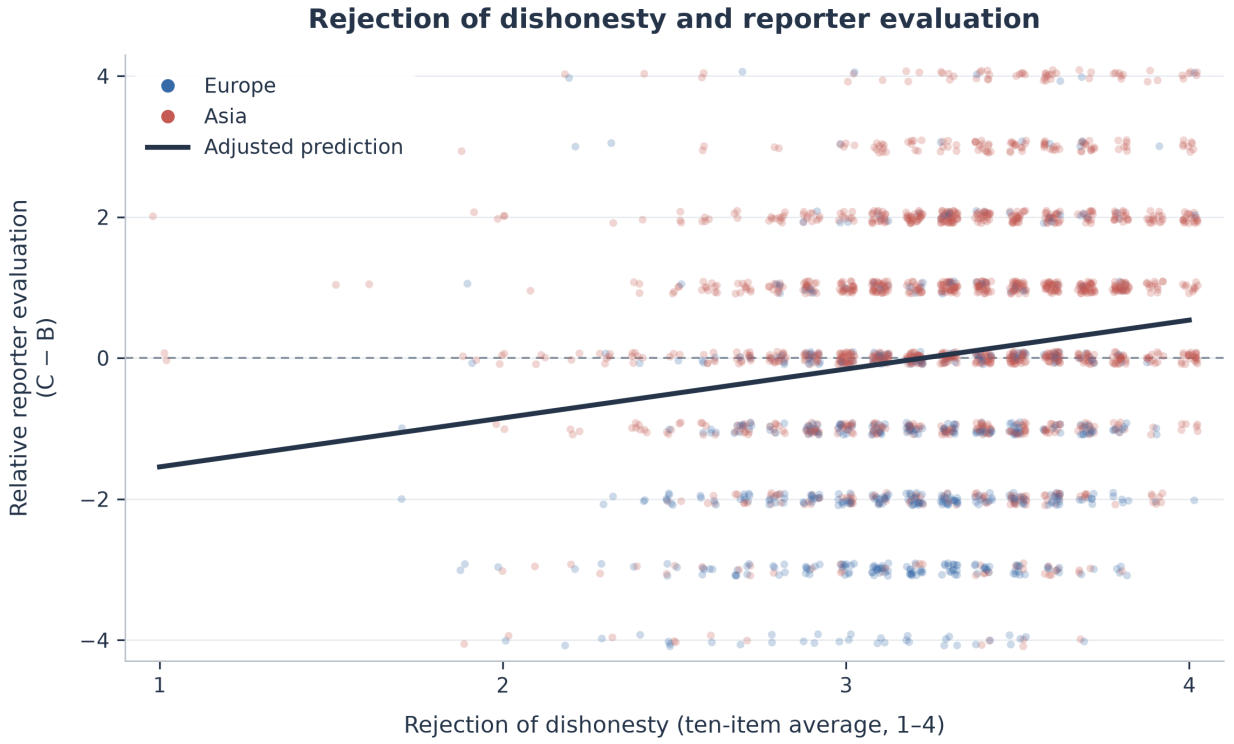


Figure 1: Rejection of dishonesty and relative reporter evaluation.

Notes: Points represent respondents in the Model 5 sample ($N = 2,217$), with slight jitter to reveal overlapping responses. Blue denotes the European sample and red the Asian sample. The solid line shows Model 5 predictions as rejection of dishonesty varies, averaged over respondents while retaining their observed values for the other predictors. The dashed horizontal line indicates equal evaluations of the reporter and the student permitting copying.

The upward-sloping line illustrates the positive adjusted association. At the same time, respondents with similar rejection scores give widely different evaluations of the two students as seen in figure 1. Even among those who strongly reject dishonest actions, some evaluate the reporter less positively than the student permitting copying.

A positive association does not imply that the reporter is always preferred. A higher rejection of dishonesty score may be associated with a less negative evaluation gap while the reporter is still rated worse. Furthermore, the difference score can increase through a higher evaluation of the reporter, a lower evaluation of the permitting student, or both.

These results show a distinction between assigning importance to honesty in general and rejecting specific dishonest actions. The latter has a more consistent positive association with relative reporter evaluation across the models. One possible explanation is that judgments of concrete dishonest actions are more closely related to the cheating scenario than a ranking of an abstract value. The analysis does not establish this mechanism or show that changing these attitudes would change actual reporting behavior.

5 Country differences, power distance and individualism

5.1 Power distance and individualism

Model 5 adds power distance and individualism to examine whether these indices are associated with relative reporter evaluation after accounting for honesty attitudes, demographics and country.

Power distance has a small and statistically insignificant coefficient ($\beta = 0.00054$, $p = .498$). We therefore find no clear correlation between this index and relative reporter evaluation in the full model. This does not establish that attitudes toward authority are irrelevant to reporting misconduct generally because the described scenario concerns cheating between students rather than misconduct by a superior.

Individualism is negatively associated with the outcome ($\beta = -0.00295$, $p < .001$). A ten-point higher individualism score is associated with an approximately 0.030-point lower evaluation of the reporter relative to the student accepting copying, holding the other predictors constant. The estimate is statistically significant but its magnitude should be interpreted in relation to the index's units rather than compared directly with coefficients for variables measured on different scales.

Both indices vary across respondents within countries. Their coefficients therefore describe associations with respondent-level scores after country adjustment. They should therefore not be interpreted as effects of national culture.

5.2 Adjusted country differences

Country differences remain after including both cultural indices. Figure 2 shows Model 5's country coefficients and their 95% confidence intervals, with Germany as the reference category.

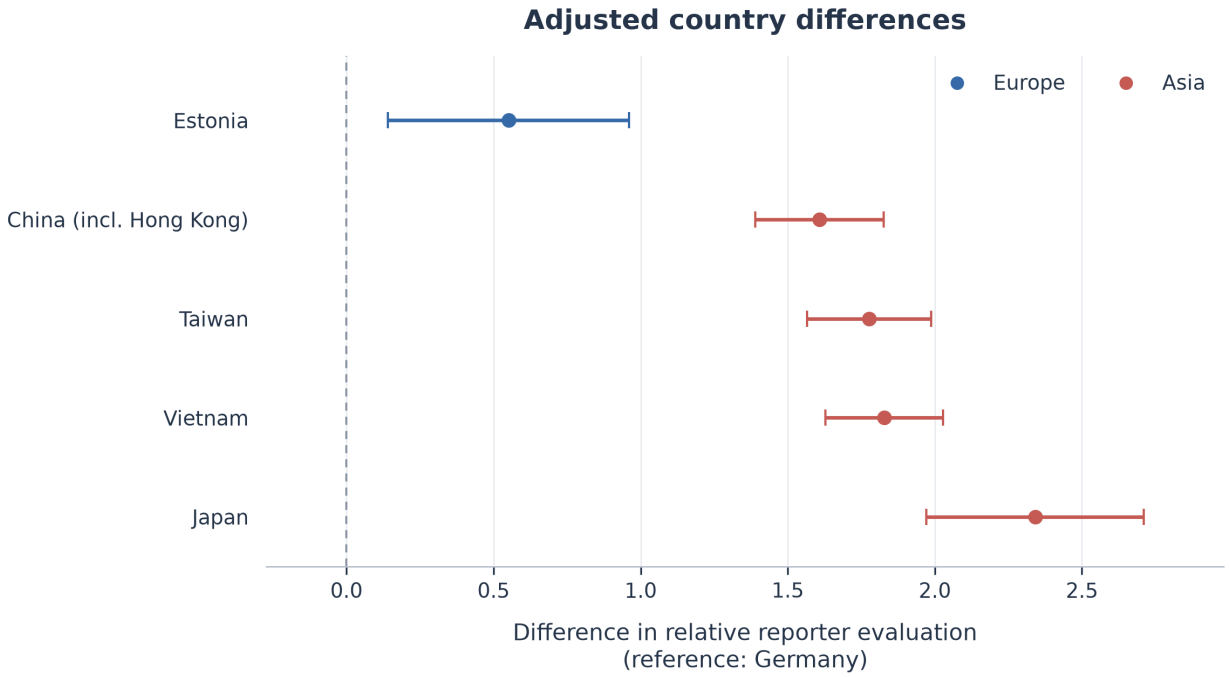


Figure 2: Adjusted country differences in relative reporter evaluation.

Notes: Points show Model 5 country coefficients relative to Germany; bars indicate pointwise 95% confidence intervals based on HC3 robust standard errors. The model controls for honesty importance, rejection of dishonesty, power distance, individualism, age, gender, and education. China includes Hong Kong. Blue denotes Europe and red Asia. The vertical dashed line indicates zero difference from Germany. The estimation sample contains 2,217 respondents.

All five country coefficients are positive and statistically significant at the 5% level. The estimated differences from Germany are 0.551 points for Estonia, 1.608 for China including Hong Kong, 1.776 for Taiwan, 1.828 for Vietnam, and 2.341 for Japan. Conditional on the included predictors, respondents in these samples therefore evaluate the reporter more favorably relative to the student permitting copying than respondents in the German sample.

These estimates support H3: differences between country samples actually remain after accounting for measured honesty attitudes, demographic characteristics, power distance and individualism. However, the coefficients compare each country with Germany. They do not establish that every country differs significantly from every other country. The color grouping does not constitute a formal test of an East-West difference. A general trend is visible though.

The existence of the country coefficients indicates that the included predictors do not fully account for the differences between samples. It does not identify their causes. Country membership may capture differences in social norms, institutions, sample composition or interpretations of the scenario that are not measured directly in the model.

6 Regional analysis: Europe and Asia

We create separate regressions for the European and Asian samples to examine whether the main associations also appear within these groups. Both regressions include Model 5's predictors but omit country indicators. We therefore use honesty importance, rejection of dishonesty, power distance, individualism, age, gender and education.

The European sample contains 626 respondents from Germany and Estonia. The Asian sample contains 1,591 respondents from Taiwan, China, Hong Kong, Vietnam, and Japan. We exclude India because its power-distance and individualism scores are missing.

Table 2: Regional regressions of relative reporter evaluation

	Europe	Asia
Honesty importance	-0.014	0.062
	(0.061)	(0.036)
Rejection of dishonesty	0.532^{**}	0.652^{***}
	(0.195)	(0.098)
Power distance (PDI1)	0.0004	0.0005
	(0.0015)	(0.0009)
Individualism (IDV)	-0.0078^{***}	-0.0012
	(0.0016)	(0.0009)
Age (years)	-0.006	0.006
	(0.014)	(0.007)
Gender: female	0.039	0.063
	(0.130)	(0.081)
Gender: other	1.313	-0.054
	(1.302)	(0.662)
Education: bachelor	0.102	0.040
	(0.147)	(0.102)
Education: master	0.921^{***}	0.239
	(0.274)	(0.133)
Education: PhD	-0.543	-0.147
	(0.575)	(0.340)
Education: other	-0.349	-0.075
	(0.808)	(0.202)
Intercept	-2.252^{**}	-2.006^{***}
	(0.756)	(0.379)
Country fixed effects	No	No
Observations	626	1,591
R^2	0.104	0.044
Adjusted R^2	0.088	0.038

Notes: Dependent variable: $E33 - E32$. HC3 robust standard errors are reported in parentheses. $^{*}p < .05$, $^{**}p < .01$, $^{***}p < .001$. Reference categories are male and high school. Rejection of dishonesty is the ten-item average. Power distance and individualism retain their original units. China includes Hong Kong.

6.1 Honesty attitudes

Rejection of dishonesty is positively correlated with relative reporter evaluation in both samples. The European coefficient is 0.532 ($p = .006$), with a 95% confidence interval of $[0.150,\ 0.913]$. The Asian coefficient is 0.652 ($p < .001$), with a confidence interval of $[0.461,\ 0.843]$. Thus, the positive association found in the pooled models also appears in both regional regressions.

Stated honesty importance is not statistically significant at the 5% level in either sample. Its coefficient is -0.014 in Europe ($p = .820$) and 0.062 in Asia ($p = .082$). This is consistent with the limited evidence for an additional association with honesty importance in Model 5.

6.2 Power distance and individualism

Power distance has no statistically significant association with relative reporter evaluation in either regression. Individualism is negatively associated with the outcome in Europe ($\beta = -0.00777$, $p < .001$), while the Asian estimate is smaller in magnitude and not statistically significant ($\beta = -0.00118$, $p = .184$).

The negative European estimate is interesting because a stronger individual orientation might be expected to reduce loyalty-based objections to reporting a peer. Instead, higher individualism scores are associated with a less favorable evaluation of the reporter relative to the student permitting copying. This suggests that individualism cannot simply be interpreted as greater support for enforcing honesty.

6.3 Scope of the regional comparison

The regional samples are unevenly composed. Europe consists of 569 German and 57 Estonian respondents, so Germany accounts for approximately 91% of that sample. Asia consists of 611 Taiwanese, 524 Chinese including Hong Kong, 340 Vietnamese, and 116 Japanese respondents. The results therefore describe these particular samples rather than Europe and Asia as a whole.

Unlike Model 5, the regional regressions do not control for country membership. Their coefficients can reflect both within-country and between-country variation. They provide an additional check on the associations within the two regional groups, rather than a direct decomposition of the country-adjusted results from Model 5.

7 Discussion and conclusion

7.1 Which norms or institutions could explain the country patterns?

The empirical answer is narrower than a complete cultural explanation. Rejection of dishonesty is consistently statistically significant and associated with more favourable relative judgments of the reporter while individualism adds a modest negative association. Power distance is not statistically significant and the country gaps remain. The available measures therefore leave much of the cross-country pattern unexplained.

A plausible interpretation concerns competing moral obligations. Reporting cheating may uphold fairness and formal rules while violating expectations of loyalty to peers. This tension could help explain the scenario responses but our data do not directly measure respondents' loyalty obligations or identify this mechanism. Nor does evaluating a student reporter necessarily involve the same incentives as personally reporting wrongdoing at work.

Institutional context could also change what reporting means to a respondent. Confidence that authorities will respond fairly, access to reporting channels and protection against retaliation may greatly affect whether reporting is seen as constructive or socially costly. These are possible explanations for future studies. The regressions contain no direct measures of these institutions and cannot attribute any country's coefficient to them.

7.2 Scope and limitations

Three limitations are central. First, the outcome is a relative evaluation of two hypothetical students. A higher score may reflect greater approval of C, lower approval of B or both. It does not measure actual reporting.

Second, the analysis is observational and uses complete cases. Unobserved attitudes, differing interpretations of the scenario and selection into the estimation samples can affect the associations. HC3 standard errors address heteroskedasticity but not these sources of bias.

Third, country indicators summarize remaining group differences without identifying their causes. The small and uneven set of country groups also limits broad claims about Europe and Asia. These qualifications are particularly relevant to the regional comparison which does not include country indicators.

7.3 Conclusion

Valuing honesty in the abstract is only weakly related to evaluating the reporter more favourably than the permissive student. Rejection of concrete dishonest acts has a substantially clearer positive association. Country differences are large and persist after pooling Hong Kong with China, using all ten rejection items and adding power distance and individualism.

The cultural extension refines rather than resolves the original question. Individualism is negatively associated with relative reporter evaluation with a more negative estimate in the European subsample but the available evidence does not identify a cultural or institutional cause of the country gaps. A direct next step would be to measure loyalty obligations, perceived fairness of authorities and reporting protections. This would allow direct tests of the proposed explanations.