



Press Release

Date
June 27, 2008

Mark Hofmans
GfK DTC
Tel. + 32 2 47528-00
Fax + 32 2 47528-02
mark.hofmans@gfk.com

Marion Eisenblätter
GfK Group
Corporate Communications
Tel. + 49 911-395-2645
Fax + 49 911-395-4041
marion.eisenblaetter@gfk.com

GfK Aktiengesellschaft
Nordwestring 101
90319 Nuremberg

Tel. + 49 911 395-0
Fax + 49 911 395-2209
public.relations@gfk.com
www.gfk.com

Management Board:
Professor Dr.
Klaus L. Wübbenhorst
(CEO)
Christian Weller von Ahlefeld
(CFO)
Petra Heinlein
Debra A. Pruent
Dr. Gérard Hermet
Wilhelm R. Wessels

Supervisory Board Chairman:
Hajo Riesenbeck

Commercial register
Nuremberg HRB 9398

Cheating: a crime or a minor misdemeanor

These are the findings of the GfK Custom Research international study on cheating

Nuremberg/Frankfurt am Main, June 27, 2008 – Deceiving people is not an option, according to two thirds of the respondents to a survey on cheating carried out in 19 countries by GfK Custom Research and commissioned by The Wall Street Journal Europe. Unlawful behavior when it comes to tax and business was considered a particularly difficult issue, with around three quarters of respondents identifying this as a major problem in their home countries.

Almost half of all respondents thought that more cheating goes on now than ten years ago, with a mere 10% believing that fraud levels have fallen. Where business is concerned, more than half those asked thought that more people are fiddling the books these days. There were disparities from country to country. A good 70% of Turks, Hungarians and Greeks believed that tax fraud and cheating in business was more common today, and the same percentage of respondents in these countries perceived a stronger tendency towards tax evasion. What is remarkable is that only just under a third of Dutch and 40% of Russians and Bulgarians thought that tax fraud had increased. Germany is somewhere in between, with a slim majority believing that there was more tax fraud now than ten years ago. A third of Germans thought there had been no change.

Fair play reigns supreme

Six out of ten respondents considered that some degree of subterfuge was going on in sport and games. However, there were a few countries whose respondents identified a clear trend towards cheating in this area. These nations include Sweden, Portugal, Greece and France in particular.

The Swedes, above all, are of the opinion that more people are cheating at school and university than ever before. The Germans, on the other hand, were the only country where the majority did not believe that the situation had changed in their country. Looking at all countries as a whole, 36% of respondents shared this view, with 42% of the opinion that incidences of

cheating had increased. One in six of those asked thought that cheating was unacceptable in exams.

Similarly, 60% of respondents were of the opinion that when it came to matters of the heart, honesty was the best policy. However, more than 40% did not take this matter as seriously as before. The Turks (76%) and the Greeks (69%) in particular testified to this development, followed by the Americans (58%). This issue was least important to the Bulgarians and Romanians.

Dishonesty in the workplace towards colleagues is the only area where people's perceptions have changed relatively little compared with ten years ago. 41% said they did not think there had been any change in the level of honesty, with just 35% indicating that they thought there had been some deterioration.

Fraud/cheating more widespread today than ten years ago

Figures in %

	Business	Tax	Sport/games	Love and relationships	School/university	Work colleagues
Total	55	48	48	42	42	35
Belgium	46	50	59	41	35	29
France	66	37	64	37	33	26
Germany	46	55	45	26	23	26
Greece	71	71	66	69	51	59
Italy	68	65	59	44	44	32
Netherlands	42	31	41	27	34	28
Portugal	60	65	67	49	41	48
Spain	42	42	36	36	30	32
Sweden	57	61	68	45	70	19
Switzerland	58	45	60	47	45	36
UK	46	51	52	48	38	32
Total, Western Europe	54	51	52	38	34	31
Bulgaria	47	40	34	22	36	24
Czech Republic	37	46	34	34	20	23
Hungary	74	76	52	53	43	42
Poland	55	43	51	36	41	36
Romania	56	65	45	34	38	28
Russia	44	39	32	25	37	24
Turkey	72	69	61	76	62	64
Total, Eastern Europe	55	53	46	36	38	32
USA	65	46	58	58	53	44

Source: GfK survey on cheating, GfK Custom Research 2008



Business ethics called into question

Seven in ten respondents regarded tax and business fraud as a significant problem. In particular, 92% of Turks and Italians had little faith in the business ethics in their own countries, followed by the Hungarians and Greeks. When it came to the subject of tax evasion, around nine in ten Turks, Italians, Hungarians and Greeks believed there to be a sorry state of affairs in their own countries, and the Portuguese followed closely behind. The Germans take on the situation was similar to the Western European average, with three quarters of Germans regarding tax fraud and unlawful business practices as a major problem.

Cheating: a major problem

Figures in %

	Business	Tax	Sport/games	Love and relationships	School/university	Work colleagues
Total	71	70	61	60	59	54
Belgium	67	78	63	48	52	49
France	75	71	71	59	58	50
Germany	74	76	64	44	56	55
Greece	85	88	74	68	72	75
Italy	92	91	76	71	69	67
Netherlands	75	61	54	62	67	64
Portugal	80	87	81	65	58	64
Spain	69	76	56	57	61	57
Sweden	62	79	60	66	54	37
Switzerland	74	63	56	50	63	51
UK	57	61	55	43	55	44
Total, Western Europe	74	75	65	55	60	55
Bulgaria	62	57	39	42	28	32
Czech Republic	60	70	44	36	51	43
Hungary	89	89	72	65	78	64
Poland	75	71	76	57	65	53
Romania	65	76	50	43	33	30
Russia	62	64	47	56	41	43
Turkey	92	93	86	89	89	90
Total, Eastern Europe	71	73	62	51	53	45
USA	70	62	63	64	72	56

Source: GfK study on cheating, GfK Custom Research 2008

Two thirds disapprove of cheating

As for the question of whether cheating could ever be considered acceptable, 66% of those asked believed that untruths could never be acceptable. This view was shared especially by Americans, Portuguese, Turks and Hungarians. Around eight out of ten of the respondents from these countries disapproved of any kind of cheating and three quarters of Germans, Greeks, Dutch and Czechs shared this opinion. Across all the countries, just 15% of the respondents accepted cheating, but only if this involved a minor issue. A total of 12% said they turned a blind eye to cheating if this would wipe out past misdemeanors. The Russians take this moral issue least seriously of all: just four Russians in ten said they believed that deceitful behavior was unacceptable.

One in three of us cheat

Three in ten respondents admitted to having cheated at school or university and one in five to having cheated on their partner. In sport and games, 13% owned up to having cheated and almost as many to deceiving their work colleagues. Just 7% confessed to having committed tax and business fraud.

The survey

For the international GfK survey on cheating the respondents were asked whether cheating was more common today than ten years ago, particularly at school, where taxes were concerned, in sport, in the workplace, in business and in relationships. Beyond this, respondents were asked whether they considered cheating to be a major issue in their own country, which European country was most deceitful, when subterfuge was acceptable and whether and how respondents themselves had ever cheated. The current survey was carried out by GfK Custom Research on behalf of The Wall Street Journal Europe and with the financial support of GfK-Nürnberg e.V. in March and April 2008 and comprised a total of 19,760 subjects in 19 countries.

Further information: Mark Hofmans, GfK Custom Research DTC,
tel. + 32 2 47528-00, fax + 32 2 47528-02, mark.hofmans@gfk.com

GfK-Nürnberg e.V.

Established in 1934, GfK-Nürnberg e.V. is an association for the promotion of market research with a membership of around 580 companies and individuals. The purpose of the association is the carrying out of basic research, the promotion of training and education for market researchers and the regular preparation of studies which are made available to members of the association. With a 56.8% per cent stake, the association is the majority shareholder of GfK AG.



The GfK Group

The GfK Group is the No. 4 market research organization worldwide. Its activities cover the three business sectors of Custom Research, Retail and Technology and Media. The Group has 115 companies covering over 100 countries. Of a total of 9,297 employees (as of March 31, 2008), 81.1% are based outside Germany. For further information, visit our website: www.gfk.com

The Wall Street Journal Europe (www.wsj.com)

The Wall Street Journal Europe, headquartered in Brussels, was established in 1983. It is part of the leading global news group which includes the Wall Street Journal, the Wall Street Journal Asia and Wall Street Journal Online, the biggest subscription-based online news website in the world. The overall circulation of the various formats of the Wall Street Journal exceeds 2.6 million copies worldwide. Its readership includes leading economic and political figures all over the world. The Wall Street Journal Europe has the biggest global network of financial and economic journalists in the world, comprising around 1,900 journalists, of whom 370 are based in Europe, the Middle East and Africa.

Further information: Huss-PR-Consult, Judith Huss,
tel: + 49 89 6494-5570, fax: + 49 89 6494-5572,
judith.huss@hussprconsult.de

Responsible under press legislation
GfK AG, Corporate Communications
Marion Eisenblätter
Nordwestring 101
D-90319 Nuremberg
Tel. + 49 911 395-2645
Fax + 49 911 395-4041
public.relations@gfk.com