

# AN EMPIRICAL COMPARISON OF ETHICAL PERCEPTIONS AMONG THE CONSULTANT'S QUANTITY SURVEYOR AND CONTRACTOR'S QUANTITY SURVEYOR IN THE UK CONSTRUCTION INDUSTRY

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## ABSTRACT

Fraudulent and corrupt practices are a worldwide phenomenon within the construction industry. Tender collusion, price fixing, subcontractor bribes, and overbilling have all been found to occur at project level. These practices not only have deleterious effects on moral, integrity and trust, but also financial implications that can extend into the trillions of pounds. Little focus has been placed on the specific roles of the consultant's quantity surveyor and contractor's quantity surveyor regarding their ethical actions. With the use of a questionnaire survey, the ethical pressures, unethical temptations and the frequency of unethical behaviour that differing groups of quantity surveyors have witnessed in the UK construction industry was uncovered. The main conclusions drawn from this study are: (1) there was no statistical significance found between the contractor's quantity surveyor and consultant's quantity surveyor regarding the extent of pressure exerted from their employer to engage in unethical practices; (2) there was no statistical significance found between the contractor's and consultant's quantity surveyor regarding the temptation to act unethically; and (3) the contractor's quantity surveyor was more frequently found to have witnessed unethical practices when compared to the consultant's quantity surveyor.

Keywords: corruption, fraudulent practices, organisational ethics, professional ethics, quantity surveying.

## INTRODUCTION

The construction industry is believed to be one of the most corrupt industries in the world (Transparency International, 2011). Fraudulent and corrupt practices have been found at all stages of a projects lifecycle. Tender collusion, price fixing, kickbacks, bribery, theft, concealment of sub-standard work, and overbilling have all been found to occur at the project level (Vee and Skitmore, 2003; Bowen et al., 2007; Ameh and Odusami, 2009; Adnan et al., 2012). Corruption not only has deleterious effects on trust (FMI/CMAA, 2004), but also financial implications that have been estimated to extend into the trillions of pounds (Matthews, 2016). With false representation and change order manipulation believed to be occurring at high levels of frequency, fraud

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has been viewed as 'endemic' in the UK construction industry (Sinclair, 2013). The costs of fraud alone have been estimated to cost the UK construction industry 3 billion pounds a year (National Fraud Authority, 2012). The conceptual nature of the construction industry can mean that costs are never truly fixed until a project is completed. Contractual variations and the expenditure of provisional sums can increase or decrease the cost of a project (Ashworth et al., 2013). It is known that the client/contractor relationship can be strained at project level. Asymmetrical information between project parties is believed to act as a stimulus for corrupt practices (Collier and Hoeffler, 2005). Little focus has been placed on the specific roles of the consultant's quantity surveyor and contractor's quantity surveyor with regard to their ethical actions. Regardless of whom a quantity surveyor works for, their professional duty should not be affected. Thus far, literature has provided little evidence that this is the case. This paper therefore compares the ethical perceptions of the consultant's quantity surveyor and contractor's quantity surveyor through the use of questionnaire survey. It will attempt to uncover the degree in which ethical standards are being implemented by differing groups of quantity surveyors in the UK construction industry. Ethical perceptions, standards, and challenges the construction industry is facing are also illustrated in this paper.

### **PROFESSIONAL ETHICS AND QUANTITY SURVEYING**

A professional is an individual that represents a high standard of service through having specialist knowledge, skills, and experience (Fewings, 2008). The ethical behaviour of a professional is mandated by his or her professional body in the form of codes of conduct. Professional codes of practice/conduct are legally enforceable requirements or contracts between a professional and his or her professional institution (Liu et al., 2004). Considering the credibility of a professional body rests on its ability to positively endorse the actions of its members, codes of conduct can also extend beyond 'service' to reflect the behaviour of the individual in their 'day-to-day life' (Poon and Hoxley, 2010). Frankel (1989) identifies three elements of professional codes: (a) the aspirational code (practitioners should aspire to meet certain ideals); (b) the educational code (which can help deal with ethical problems) and; (c) the regulatory code (a detailed set of principles which govern ethical behaviour). However, the drafting of an appropriate code requires both pragmatic and normative consideration for the individual profession (Frankel, 1989). The task for drafting the appropriate code for many professional quantity surveyors in the UK is done by the Royal Institution of Chartered Surveyors (RICS). Each member of the RICS is required to abide by the 'Rules of Conduct'. The Rules of Conduct applies to all members, including students and trainees. Fan et al. (2001) found quantity surveying professionals generally agree that professional standards address and provide working guidelines for major ethical problems. However, the use of codes of conduct do not guarantee active adoption by members (Bowen, et al., 2007). Nevertheless, codes of conduct can work as a system for identifying transgressors, and therefore allowing for the necessary punitive measures to be exercised by the professional body. For example, the degree of emphasis on ethical conduct by the RICS can be seen in its journal entitled 'Modus', where it lists members that have come under disciplinary hearings from breaches of the codes of conduct.

## **ORGANISATIONAL ETHICS AND QUANTITY SURVEYING**

According to Bevan and Corvellec (2007), an organisation that is a legal entity cannot be considered as ethical or unethical; although the unethical actions of its individuals can be shrouded by the ‘mask of the organisation’ (Bevan and Corvellec, 2007 pp. 217). Each organisation however has a culture, which accentuates patterns of values, beliefs, and assumptions (Trevino et al., 1998 pp. 306). A subset of organisational culture is ‘ethical culture’. An organisations ethical culture can include both formal settings such as codes of conduct, and informal settings such as the behaviour of peers (Trevino, 1990 cited by Trevino et al., 1998 pp. 306). Within a construction context, a cultural dichotomy regarding what is perceived to be ethical and unethical is one of the main factors that contributes to corruption in the UK (CIOB, 2013). The ethical climate for an individual is an additional factor that can influence ethical conduct within an organisation (Victor and Cullen, 1988, pp. 101). A study conducted by Liu et al. (2004) found that the ethical climate for surveyors who worked for consultancies were generally focused on laws and professional codes, whereas for contractor based surveyors, the ethical climate was generally focused on personal morality. Ethical standards can be negatively affected when management exerts too much pressure on employees to provide positive results (Jennings, 2006). Within a construction context, time and budget pressures have been found to contribute to unethical behaviour (Tow and Loosemore, 2009). However, the degree of organisational pressure placed on quantity surveyors to engage in unethical acts is relatively unknown in the UK. Therefore, the proclivity of high ethical standards among quantity surveyors needs to be investigated.

## **THE RISKS OF UNETHICAL BEHAVIOUR AMONG QUANTITY SURVEYORS**

The construction industry is far from altruistic in its motives and behaviour. The conceptual nature of construction, long supply chains, secrecy, complex and temporary nature of the industry makes it highly susceptible to unethical and corrupt practices (Stansbury, 2005). Stansbury and Stansbury (2007) identified 47 examples of unethical practices that may constitute a criminal offence. Examples include inflated variation claims, overstating man-day requirements, and false variation claims. Ameer (2013) identified areas of unethical practices by the consultant and/or client or contractor at project level. Unethical areas relating to the consultant/employer are: delay in payments, selective removal of higher priced items as variations in the contract, large volumes of variations relating to lower priced items in the contract, and undue delays in agreeing the final account. Unethical areas relating to the contractor include: inflated progress payment claims, manipulation of invoices, change order manipulation, high content of provisional sums in tenders and post-contract product substitution. The profession of the quantity surveyor will have a degree of involvement in the money matters of a project (Fan et al., 2001). The danger that a quantity surveyor could be involved in, witness or acquiesce to the sanctioning of the aforementioned unethical acts is therefore a real possibility. There is however a paucity of research regarding the frequency of unethical acts among quantity surveyors in the UK.

## **RESEARCH METHODOLOGY**

The characteristics of this research leans towards qualitative research as it aims to find out what people think about a particular subject (Kothari, 2004). Due to difficulty in obtaining high response rates in ethics based research (Tow and Loosemore, 2009), ensuring an appropriate sample size was a particularly important point to consider

when deciding on a data collection method. A questionnaire survey was deemed as an appropriate method of data collection as it allowed for a level of anonymity surrounding the sensitive issue of ethics. As opposed to interviews, larger samples are typically obtained when questionnaires are used (Saunders, et al., 2009). The sample design was purposive in that a random cross-section of the population was taken and a small number of people with specific characteristics, behaviours, and experiences were selected to facilitate broad comparisons (Walker, 1985). As the research primarily looked at the ethical values of quantity surveyors who were members of the RICS and were working for consultants and contractors, non-probability sampling was used as the research subjects were chosen for specific attributes.

The research questionnaire was designed using variables identified at the literature review stages. The questionnaire is divided into five sections. A personal profile on the respondents' age, educational level and level of membership with the RICS, job role and years of experience were asked in Section A and B. In Section C, respondents were asked of their views on the effectiveness of the RICS standards and obligations. A list of unethical behaviours illustrated in Table 3 was adapted from literature review and included under Section D. In this section respondents were asked to indicate on a Likert scale the frequency in which they had witnessed these unethical acts in the last four years, and not whether they have committed them. Due to the sensitive nature of this topic, respondents were provided with a statement on confidentiality assurance (Eurostat, 2004) to avoid social desirability bias. Social desirability bias can induce either socially acceptable answers, dishonest answers, or no answers at all, due to the belief that it could have a negative or positive impact on the respondents image (Fluid Surveys, 2013). The RICS Global Professional and Ethical Standards were released in 2012 to, inter alia, provide guidance for members when faced with difficult ethical decisions, therefore, a four-year window was looked at to capture the ethical perceptions of quantity surveyors post implementation of the RICS Global Professional and Ethical Standards. A 7-point Likert scale was used to increase the variance of measure and therefore was deemed as a more reliable instrument when compared to a 5-point Likert scale (Colman, et al., 1997). Lastly, Section E of the questionnaire survey sought to uncover the extent in which respondents experienced pressure from their employer to engage in unethical practices, including the extent in which respondents were tempted to act unethically.

## **FINDINGS AND DISCUSSION**

A total of 73 responses were received within a 2-week period of disseminating the questionnaire survey, of which 45 were consultant quantity surveyors and 28 were working for contractors. Of the 73 respondents, the distribution of their levels of membership with the RICS were 13 (18%) Chartered Member (MRICS), 3 (4%) Associate Member (AssocRICS), 36 (49%) Student Member and 21 (29%) Non-chartered Member. Of the 16 respondents who indicated their levels of membership with the RICS as either chartered or associate, 3 worked for contractors or sub-contractors, and 13 worked for consultants. Of the 57 respondents who indicated their levels of membership with the RICS as student member and non-chartered member, 25 worked for main contractors or sub-contractors, 25 worked for consultants and 7 identified as 'others' were quantity surveyors who worked as contracts managers and commercial managers. The collected data was analysed using the Statistical Package for the Social Sciences (SPSS) (version 21). Ordinal scaled data obtained from the survey responses were tested for internal consistency and reliability using the

Cronbach's Alpha test for Questions 8, 11, 13 and 14 of the questionnaire relating to unethical behaviours. The Cronbach alpha coefficients calculated in this survey are tabulated in Table 1 below.

Table 1: Calculated Cronbach Alpha coefficient in the research survey

Question number in the questionnaire survey	Variable	Cronbach Alpha coefficient
8	The extent in which RICS improves a quantity surveyor's ethical conduct.	0.870
11	The extent in which respondents have witnessed incidents at the pre to post contract stages that the quantity surveyor has potentially been involved in.	0.873
13	The frequency in which respondents have experienced pressure from their employer to engage in unethical practices.	0.850
14	The frequency in which respondents have been tempted to act unethically during professional practice.	0.838

The coefficients obtained were all above the ideal coefficient of 0.7 (Pallant, 2005); indicating that the survey responses were reliable. The following analysis and discussion relates to: (1) the frequency quantity surveyors experienced pressure from their employer to engage in unethical practices; (2) the frequency quantity surveyors experienced temptation to act unethically during professional practice; and (3) the frequency in which quantity surveyors have witnessed another quantity surveyor commit unethical acts at pre or post contract stages of a project.

### **Pressures from employers to engage in unethical practices**

Respondents were asked to indicate from a scale of 1 to 6 the frequency in which they had experienced pressure from their employer to engage in unethical practices (see Table 2). Just over half (58%) of the 73 respondents indicated that they had never experienced pressure from their employer to engage in unethical practices. Whilst 25% indicated rarely, 8% sometimes and 4% felt that they had often been pressured by their employer to engage in unethical practices.

Table 2: Pressure from employer to engage in unethical practices

Scale	Description	Frequency	Percentage (%)
1	Never	42	58
2	Rarely	18	25
3	Sometimes	6	8
4	Often	3	4
5	All of the time	0	0
6	Not sure / cannot answer	4	5

The differences between the contractor's quantity surveyor and consultant's quantity surveyor regarding the pressures they faced from their employer to engage in unethical practices was analysed using the Mann Whitney test. The test shows that the

differences between the contractor's quantity surveyor and consultant's quantity surveyor regarding the pressures they faced from their employer to engage in unethical practices was not significant ( $U = 517.50$ ,  $z = -1.432$ ,  $p = 0.152$ ). The findings do not correlate to research conducted by Ameh and Odusami (2009) who found that contractors faced more pressure than consultants to engage in unethical conduct. Furthermore, the findings do not share similarities with Vee and Skitmore (2003) who found that none of the respondents were aware of pressure from employers on employees to engage in unethical acts, possibly because the majority of the respondents believed that business ethics should be driven by personal ethics. With 37% of respondents indicating rarely, sometimes or often that they have received pressure from their employers to engage in unethical acts, it perhaps shows a worrying dichotomy in the UK regarding the ethical standards expected from members of the RICS and ethical standards of the organisations they work for.

### **Temptation to act unethically**

Of the 73 respondents asked if they have been tempted to act unethically, 58% were never tempted, 38% rarely and sometimes, 3% often and 1% was not able to answer the question. A Kruskal Wallis test was applied to the questionnaire survey data to consider the relationship between RICS membership and the temptation to act unethically. The test was not significant,  $X^2(3, N = 73) = 4.331$ ,  $p = 0.228$ . There is therefore no difference between being a RICS member and the temptation to act unethically. These findings do not correlate to extant literature which identifies less self-interest among professionals who have higher levels of professional membership (Fan et al., 2001). A Mann Whitney test was carried out to analyse the differences between the contractor's quantity surveyor and consultant's quantity surveyor regarding their temptation to act unethically. The test indicated no statistical significance between the contractor's quantity surveyor and consultant's quantity surveyor regarding the temptation to act unethically ( $U = 532.50$ ,  $z = -1.241$ ,  $p = 0.214$ ). Nevertheless, 41% of respondents had experienced the temptation to act unethically during professional practice in the UK. The extent of transgression in which each respondent deemed what 'unethical temptation' involved cannot be ascertained from this study. However, it may very well shed light on the nature of ethical conduct, which in part is based on one's own personal values (Vee and Skitmore, 2003). Key factors that contribute to the temptation to act unethically have been cited in literature as personal gain and time and budget pressures (Tow and Loosemore, 2009). Having an auditing system and transparent process can act as a deterrent to unethical behaviour (Bowen et al., 2015). Further research could perhaps uncover the impetus for a quantity surveyors temptation to act unethically in the UK, whilst also testing the correlation it has with the personal decision-making process and any potential pressure projected from employers.

### **Frequency in the last 4 years in which respondents have witnessed a quantity surveyor commit unethical behaviour**

A list of unethical practices was provided to the respondents to indicate the frequency in which they witnessed these incidents. From the survey results, the most frequent to the least frequent incidents are listed in chronological order in Table 3 below. The findings from Table 3 not only shed light on a mendacious facet of the industry, but the alarming unlawfulness witnessed by quantity surveyors who work in it. The top three unethical acts witnessed are: (1) claiming for unperformed work in a contractor's interim application, which was witnessed by 53% of the 73 respondents; (2) submission of inflated variation/change costs was witnessed by 52% of the 73

respondents; and (3) submission of inflated variation/change costs was witnessed by 27% of the 73 respondents. Considering the nature of the construction industry, where projects can involve lengthy supply chains (Stansbury and Stansbury, 2007), it may explain why a large portion of quantity surveyors have witnessed these unethical practices due to their involvement in the money matters of a project. The most striking fact is that these unethical practices could be considered as fraud (CIOB, 2013; Stansbury and Stansbury, 2007; Ameer, 2013).

Table 3: Number of respondents who indicated that they have sometimes or frequently witnessed unethical practices in their role

Unethical Practices	Number of respondents who indicated that they have sometimes or frequently witnessed the unethical practices	Percentage of respondents who are Contractor's quantity surveyors (%) N=28	Percentage of respondents who are Consultant quantity surveyors (%) N=45
Claiming for unperformed work in a contractors interim application (CIOB, 2013)	39	57	51
Submission of inflated variation/change costs (Stansbury and Stansbury, 2007)	38	57	49
Submission of false quotations (Stansbury and Stansbury, 2007)	27	50	29
Wrongfully accepting late tender returns (RICS, 2014)	24	39	29
Biased tender evaluation (Vee and Skitmore, 2003)	21	32	27
Submission of false daywork timesheets (Stansbury and Stansbury, 2007)	20	39	20
Inaccurately under valuing a contractors interim application (CIOB, 2013)	18	32	20
Leaking of tender information (Bowen et al., 2007)	11	25	9
Tampering of signed contract documents (Vee and Skitmore, 2003)	1	4	0

It is worth noting that the contractor's quantity surveyor witnessed the unethical acts catalogued in Table 3 the most. This could be attributable to greater interaction with lengthy supply chains, which can act as catalysts for unethical behaviour (Stansbury, 2005). The top three unethical behaviours witnessed derive from contractor activities, which may suggest that contractor quantity surveyors may have a higher propensity to engage in unethical behaviour compared to consultant quantity surveyors. A reason for unethical behaviour offered by Bowen et al., (2012) is the desire to maintain workloads and reaction to excessive competition for economic survival. The results do

not identify if RICS quantity surveyors have committed the acts that have been witnessed. However, the results do provide an indication into the opportunistic behaviour witnessed among quantity surveyors. The least witnessed was tampering of signed contract documents. A possible explanation could be that contracts can be witnessed and signed by each party privy to the agreement (Murdoch, and Hughes, 2002). Therefore, the risks of tampering with a contracts contents could far outweigh the benefits when compared to more elusive transgressions that involve higher levels of asymmetrical information. Although anecdotal, this could perhaps explain the lack of contract tampering being witnessed in the findings. However, this contrasts findings from Vee and Skitmore (2003) who cited tampering of contracts as one of the major examples of fraudulent behaviours witnessed by respondents. The difference in findings could be due to the context in which the studies were conducted. As noted by Vee and Skitmore (2003), environment has a significant impact on the data collected.

## CONCLUSIONS

This paper aimed to compare the ethical perceptions of the consultant's quantity surveyor and contractor's quantity surveyor in the UK construction industry. The findings indicated no statistical significance between the contractor's quantity surveyor and consultant's quantity surveyor regarding pressure exerted from their employer to engage in unethical practices. The most frequent unethical practices witnessed by the contractor's quantity surveyor and consultant's quantity surveyor were: (1) claiming for unperformed work; (2) submission of inflated variation/change costs; and (3) submission of false quotations. However, the contractor's quantity surveyor was more frequently found to have witnessed unethical practices when compared to the consultant's quantity surveyor. The results of this study provide a stimulus for further research drawn from a larger RICS quantity surveying sample, to further uncover the depths of ethical transgressions occurring in the construction industry.

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