

A Comparative Study of International Cultural and Ethical Values: Preliminary Findings and Research Agenda

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ABSTRACT

This paper describes the preliminary results of an ongoing international research project to identify the cultural values and beliefs of business students and executives in several different countries and analyze the relationship between culture and reasons behind business decisions. First, we describe a research project to assess business decisions, based on established theories of ethics. Second, we describe a model of cultural values and beliefs and a corresponding 150-item questionnaire, the NC Instrument. We measure culture on nine dimensions: (1) Heterogeneity vs. Homogeneity, (2) Doing vs. Being orientation, (3) Determinism vs. Free Will, (4) Power Distance, (5) Uncertainty Acceptance vs. Uncertainty Avoidance, (6) Individualism vs. Collectivism, (7) Long-term vs. Short-term Orientation, (8) Facework, and (9) Universalism vs. Particularism. Third, we provide a preliminary analysis of culture data collected from 1,380 respondents from the United States, China, Russia, and South and Central America. Initial results indicate significant differences between countries on most culture variables. Finally, we discuss the next steps to be taken to advance the research agenda.

This paper describes an ongoing international research project with the purpose of identifying the cultural values and beliefs of students and executives in several different countries, and analyzing the relationship between culture and the reasoning behind difficult business decisions. The business decisions research project is first described, followed by a model of cultural values and beliefs that extends existing research. Preliminary culture results are reported from 1,380 respondents from the United States, China, Russia, and South and Central America; results indicate significant differences between countries on most culture variables. The paper concludes with a discussion of the next steps to be taken to advance the research.

BUSINESS DECISIONS RESEARCH

A research project was initiated to assess the decisions made by students and executives in several different countries on business dilemmas presenting ethical challenges. Our primary goal was to identify what choices respondents in different countries would make, and more importantly, the reasons underlying their decisions. Our research builds on prior studies in the field of business ethics, wherein ethical principles are derived primarily from Western philosophies, such as utilitarian theories, theories of rights, and theories of justice. Our aim is uncover patterns of reasoning among respondents from different countries, and the relationship of such reasoning with respondents' cultural values and beliefs. In addition, we seek to understand the degree to which a graduate or undergraduate management education affects ethical decisions in the different countries. While we are confident that schools of management around the globe teach students knowledge and "hard skills" business, we are less confident that management education affects the development of the "soft skill" of sorting out "tough" ethical issues.

While most empirical research on the ethical principles behind business decisions has been made on U.S. samples, there is a growing interest in international and comparative research. Single-country studies were conducted in Australia (Soutar et al., 1994), Britain (Davis and Worthington, 1993; Mitchell et al., 1994), India (Cyriac and Dharmaraj, 1994), among Middle Eastern marketers (Mullin Marta et al., 2004), and in Russia (Kolosov et al., 1993). Among others, comparative studies

across countries have included work on Australian and South African managers (Abratt et al., 1992), Australian and American marketers (Singhapakdi et al., 2001); managers in Israel and the U.S. (Izraeli, 1988), Nigeria and the U.S. (Tsalikis and Nwachukwu, 1991), U.S. and Swiss managers (Ulrich and Thielemann, 1993), U.S. and Spanish entrepreneurs (Clark & Aram, 1997), Malaysian and New Zealand students (Goodwin & Goodwin, 1999), American and Egyptian business students (Mullin Marta et al., 2003), U.S. and Brazilian respondents (Volkema & Fleury, 2002), U.S. and Taiwanese respondents (Cherry, Lee & Chien, 2003), and Chinese and U.S. managers (Whitcomb, Erdener & Li, 1998).

There is much to be learned about the differences between cultures on business decisions. Some of the research has found significant cross-cultural differences on issues such as bribery (Becker and Fritzsche, 1987; Tsalikis and LaTour, 1995) and employee relations (Langlois and Schlegelmilch, 1990). Other research has found that similar decisions were made but for very different reasons (Whitcomb, Erdener & Li, 1998); that is, the relationship between the *reasons* underlying a given decision may be a function of cultural values and beliefs, even when actual decisions are similar across cultures. Moreover, while the identification of differences in ethical responses among respondents from different countries is of some interest, we agree with Ulrich and Thielmann that the fundamental business ethics research question is *not* whether or not, or to what extent managers (of any culture) are “ethical,” but instead is what underlies their thinking as they seek to “legitimize their activities within the ... tension between ethics and economic success both for themselves and before others” (1993: 880). In our research, what we believe that the fundamental variables underlying such reasons are managers’ cultural values and beliefs.

To permit the examination of the potential explanatory role of culture for why managers from different countries make certain business decisions, our ongoing research project is collecting data from respondents first on cultural values and beliefs and responses to challenging business dilemmas. Following Fritzsche and Becker (1984), respondents’ reasons behind their decisions on such dilemmas are classified according to three ethical theories:

UTILITARIAN THEORIES Utilitarian theories are those by which the morality of a decision is determined by taking into account the greatest social good – that is, the greatest good for the greatest number, given the alternative courses of action that are available to an actor. Typically, moral theorists divide Utilitarian Theories into two broad types: Act Utilitarian and Rule Utilitarian. Act Utilitarian Theories are those in which actions are judged ethical depending on their [probable] outcomes and consequences. Ethical decisions are those that provide the “greatest social good.” Rule Utilitarian Theories are those in which actions are judged ethical when they follow certain rules. Decisions should be made within the rules – in a specific case, the outcome may not lead to the best outcome, but in the long run following the rule will lead to the greatest social good when compared with alternatives. Under utilitarian theories, a decision is unethical when it creates personal gain at the expense of the greater good or when it results in inefficient attainment of the desired outcome.

THEORIES OF RIGHTS Individuals have inalienable rights, and decision-making must take these rights into account. Cavanaugh et al. (1981) summarized the five rights that moral theorists propose are inalienable: right of free consent; right to privacy; right to freedom of conscience; right to free speech; and right to due process.

THEORIES OF JUSTICE Ethical decisions, according to theories of justice, require that decision-makers act with equity, fairness, and impartiality (Rawls, 1971). Applied to manager, individuals should receive different treatment only when the basis of treatment is related to the organization's goals. Moreover, individuals should not be held accountable for matters over which they have no control. Injured parties should be compensated by the party responsible for the injury.

Several studies have investigated the relationship between nationality and ethical choices. O'Fallon and Butterfield (2005) reviewed the ethics literature and analyzed the findings of 26 studies of nationality and ethics. They concluded that, "nationality appears to influence ethical decision-making. However, to what extent remains unclear" (2005: 380). The present research project proposes to be beyond nationality by examining the relationship between ethical reasoning and cultural values and beliefs. To do so, it is necessary to define, operationalize, and measure culture, which is discussed next.

CULTURAL VALUES AND BELIEFS

Culture is a system of socially constructed meanings, values and beliefs that members of a group develop and pass on to others; these meanings and values have resulted from the culture's successful dealings with problems of the environment and the complexities of ordering social relations and integrating people (Hofstede, 1980; Schein, 1985). National culture is a construct used to describe culture at the societal level; that is, the shared values and beliefs that characterize the people of a given country or nation.

Culture has been found to correlate with, and in many cases predict, outcomes and behaviors of interest to researchers of international business management. For example, culture has been found to explain executives' perceptions and decisions better than education, experience (Lenartowicz & Johnson, 2003; Hambrick et al., 1998; Jackofsky et al., 1988) or industry tenure (Geletkanycz, 1997).

Cultural values affect perceptions of creativity. Ideas that are judged to be interesting and potentially useful in one culture may be seen as trite, inappropriate, or bizarre in another (Csikszentmihalyi, 1996). Cultural values correlate with consumer preferences for novelty (Steenkamp, Hofstede and Wedel, 1999; Furrer, Liu and Sudharshan, 2000), innovation (Shane, 1993; Kedia, Keller and Julian, 1992), inventiveness (Shane, 1992) and entrepreneurship (Morris, Avila and Allen, 1993; McGrath and MacMillan, 1992; Busenitz and Lau, 1996). For example, Guerrero and McGuire (2001) found that, together with other variables such as human capital and national institutions and practices, national cultural values predict rates of economic creativity and innovation implementation in a sample of 59 countries.

Cultural differences correspond to distinct approaches to work (Bennett, 1999; Cox, 1991; Hofstede, 1980; Hoppe, 1990; Jackofsky and Slocum, 1988; Ralston et al., 1993), conceptions of management and leadership (Adler, 1997; Dorfman and Howell, 1988; Jackofsky, Slocum and McQuaid, 1988; Laurent, 1983; Tixier, 1996), responses and openness to changes in the *status quo* (Geletkanycz, 1997; Kirkman and Shapiro, 1997).

National culture shapes managers' expectations of how to behave in a team setting, how others should behave, and what to expect from teamwork; culture affects acceptance of teams in general, acceptance of task interdependence, and acceptance of reward interdependence (Kirkman and Shapiro, 1997, 2000).

A MODEL OF CULTURAL VALUES AND BELIEFS: here are several frameworks and approaches to describing and assessing cultural values and beliefs. The present research builds on the work of McGuire and Adrian (2003), who proposed nine cultural dimensions based on a synthesis of inter-disciplinary literature, primarily from the work of Kluckhohn and Strodtbeck (1961); Hofstede

(1980); Triandis (1995); Benedict (1946); Lefebvre (1982); Trompenaars (1993); Earley (1997); and Ting-Toomey (1998). Individual values and beliefs were conceptualized as a continuum from low to high, on nine cultural dimensions.¹

Kluckhohn and Strodtbeck (1961) of the Harvard “Values Project” described culture as variations in five universal value orientations, which can be analyzed both among societies and within a given society. Cultures are unique in the way their members prefer to respond to a set of common problems that we all face. The five universal value orientations of all cultures correspond to five questions that all humans in society must answer:

- (1) What is the character of human nature – are people basically good, evil, or both? Can people change?
- (2) What is the relation of humans to nature and the supernatural – should humans subjugate themselves to, live in harmony with, or attempt to master nature and the supernatural?
- (3) What is the temporal focus of human life – past, present, or future?
- (4) What is the preferred mode of activity – being, becoming, or doing?
- (5) How should humans relate to others; are humans individualists or collectivists?

Hofstede (1980) concluded that national cultures vary on four dimensions: Individualism / Collectivism, Power Distance, Uncertainty Avoidance, and Masculinity / Femininity. Hofstede and Bond (1988) later added a fifth dimension, “Confucian Dynamism,” which includes (but is not limited to) Short Term vs. Long Term orientation. The fifth dimension intended to capture unique cultural characteristics of Asian societies and differentiate them from Western cultures. Subsequent studies have accumulated an abundance of support for Hofstede’s dimensions (Sondergaard¹⁹⁹⁴; Hofstede, 2001). The present research extends and in some cases challenges Hofstede’s (1980) model and the revisions and extensions of the model in studies by Bond and Hofstede (1989), Dorfman and Howell (1988), Earley (1999), and Hoppe (1990).

In addition, the present study builds on Triandis’ (1995) conceptualization of Individualism/Collectivism; Lefebvre’s (1982) and Trompenaars’ (1993) work on Universalism/Particularism, Ting-Toomey’s (1988) and Earley’s (1997) research on “saving face;” and Benedict’s (1946) research on tolerance of deviants. The nine cultural variables assessed in the present study are defined as follows:

1. HETEROGENEITY vs. HOMOGENEITY

The degree to which members of a culture tolerate differences in work attitudes and approaches among both in-group and out-group members (Heterogeneity) or prefer similarity in attitudes and approaches (Homogeneity).

Cultures, by definition, impose behavioral norms on their members while permitting deviance by some members in some circumstances (Benedict, 1946). Heterogeneity-Homogeneity is the degree to which members of a culture tolerate diverse attitudes, values, behaviors, and cognitive approaches. Heterogeneity is reflected in organizations when employees tolerate either in-group members who attempt problem-solving approaches or work methods that challenge the *status quo*, or out-group members who do not adapt their behavior to the dominant group.

Culture shapes expectations of interpersonal behavior and exerts pressure on managers to conform to accepted norms of behavior (Winslow, 1990). Managers who do not adopt ‘appropriate’ behavior are cultural deviants. Creativity is enhanced when managers value differences and tolerate personal idiosyncrasies (Bennis and Biederman, 1997). When managers perceive that others tolerate their creative deviance, they are more likely to persist with such creative behavior (Kelley, Longfellow

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and Malehorn, 1996). Stebbins (1996) suggests that “enlightened tolerance” results from contact with diverse ideas and practices, while Csikszentmihalyi (1996: 8-9) writes that “(C)enters of creativity tend to be at the intersection of different cultures ... where new ideas require less effort to be perceived.”

2. DOING vs. BEING ORIENTATION

The degree to which people value accomplishment and goal achievement, hard work to achieve goals, and work itself (Doing) rather than valuing leisure, social life, and family life over accomplishment at work (Being).

In Doing cultures, people value accomplishment, hard work to achieve goals, and work itself. In Being cultures, people value leisure and tend to see work as a means to achieve leisure rather than as an intrinsically valuable activity in and of itself (Kluckhohn and Strodtbeck, 1961). Doing orientation is similar – but not identical - to Hofstede’s (1980) masculinity construct.

Members of Doing cultures value achievement and persistence toward goal accomplishment. Members of Doing cultures believe that it is appropriate to make changes if doing so achieves goals, whereas members of Being cultures “allow change to occur at its own, often slow, pace” (Adler, 1997: 28). Members of Doing cultures assume that planning, setting target dates, and using feedback improves work processes (Adler, 1997).

3. DETERMINISM vs. FREE WILL

The extent to which people believe that external forces (fate or a Superior Being) control what happens to them (Determinism) rather than believing that people are able to control the consequences of their actions (Free Will).

Determinism is a cultural belief that what occurs in life is often or primarily a function of external forces, such as fate, karma, luck, the movement of the stars and planets, or the intervention of a Superior Being. To the extent that employees are highly deterministic, they may not exert maximum effort to find and implement a creative solution to a complex task; primarily because they may believe that the outcome is “out of their hands.” Determinism may also negatively affect acceptance of unorthodox or “out of the box” solutions.

4. POWER DISTANCE

The extent to which people are comfortable with distances (inequality) in power and status among members of society.

In low Power Distance cultures, formal power and status differences in organizations are reduced and the chain of command is not always followed. Members of low Power Distance cultures “do not necessarily accept superiors’ orders at face value; they want to know why they should follow them” (Gudykunst, 1997: 333). On the other hand, high Power Distance members tend to expect - and respect - managers who micromanage.

When managers believe that it is appropriate to challenge assumptions, procedures, and authority figures, they are more likely to propose novel ideas. Shane (1992, 1993) found that Power Distance was negatively related to patents and trademarks across nations. Because culture is as much about eliminating ‘unacceptable’ novelty as it is about encouraging ‘acceptable’ novelty (Csikszentmihalyi, 1996), the support that managers provide for certain ideas (and not others) influences how novel and what types of novel ideas employees propose. In high Power Distance cultures, challenges to the *status quo* are successful to the degree that the hierarchy supports a new idea (Geletkanycz, 1997; Shane, 1995). Shane (1993) found that after controlling for economic variables, Individualism and Power Distance explained national rates of innovation. Similarly, Kedia et al. (1992) found that R&D productivity was significantly higher in low Power Distance countries. Empowerment is more effective in low Power Distance cultures (Newman and Nollen, 1996), where it tends to lead to

greater job satisfaction (Hui, Au and Fock, 2004). Low Power Distance may make it easier for employees to feel – and actually be – empowered on a given complex task.

5. UNCERTAINTY ACCEPTANCE vs. UNCERTAINTY AVOIDANCE

The degree to which people tolerate ambiguity and uncertainty (Uncertainty Acceptance), rather than feeling compelled to reduce uncertainty and ambiguity (Uncertainty Avoidance).

To the degree that managers tolerate ambiguity and uncertainty, they may have an advantage on complex tasks for which creative solutions are appropriate. Managers who feel compelled to reduce uncertainty are less likely to facilitate the generation of ideas that (when proposed) are partially developed or vague; generating new ideas is often a ‘messy,’ disorganized process.

6. INDIVIDUALISM vs. COLLECTIVISM

The extent to which people value achievement of goals and status individually rather than through group membership; the degree to which a person’s identity is largely shaped by the groups to which one belongs (Collectivism) rather than defined apart from these groups (Individualism).

A collectivist’s identity is tightly based on a place within the group and social system, whereas an individualist strives for an identity apart from the group (Hofstede, 1980; Schwartz, 1990; Triandis, 1995). Individualists seek personal rather than group goals (Triandis, 1995). Collectivists are prone to subordinating their self-interests to the interests of their groups (Kluckhohn and Strodtbeck, 1961) and, thus, tend more toward cooperation than competition within a group (Gabrielidis et al., 1997; Leung and Lind, 1986; Leung, 1987; Oetzel, 1998). The needs, values, and goals of a collectivist’s in-group take precedence over those of the individual.

Shane et al. (1995) demonstrated that individualists are more likely to champion new ideas in the face of resistance. However, excessive Individualism impairs the ability to reach consensus and take collective action (Morris et al., 1993; 1994).

7. LONG-TERM vs. SHORT-TERM ORIENTATION

The degree to which members of a culture view activity within a historical perspective, from the past to the present to the future (Long-term orientation), or instead, view activity in the present, and are less concerned with either precedent or long-term implications.

Time orientation as a cultural dimension was proposed by Kluckhohn and Strodtbeck (1961) and is part of the construct “Confucian Dynamism” proposed by Hofstede and Bond (1988). Managers with a Long-term orientation tend to regard activities within a historical perspective, from past to present to a projection of the future; members with a Short-term orientation are primarily concerned with the present and regard history and precedent as less important influences on their actions (Adler, 1997). Commitment to a long-term vision helps employees to persist when faced with setbacks (Howell and Higgins, 1990a, b). Employees with a Short-term orientation may have difficulty envisioning the future, and their decisions may reflect traditional, rather than innovative, approaches to problems (Geletkanycz, 1997).

On the other hand, because ‘long-term’ also implies a respect for the past, Long-term orientated managers may resist challenging the *status quo*, disrupting long-established relationships, or alienating allies (Nakata and Sivakumar, 1996). Tse et al. (1988) found that Chinese managers (whose cultural characteristics include a Long-term orientation) were more apt than managers from Hong Kong or the USA to continue investing in product development even when faced with serious questions about the viability of the product.

8. FACEWORK

The tendency of members of a culture to protect either their own egos when they communicate or to protect the ego of others with whom they communicate; the degree to which members of a culture place value on saving face.

Intercultural research stresses the importance of face-saving in cultures around the world (Earley, 1997; Ting-Toomey, 1988; Tung, 1996; Gudykunst, 1997). Facework is the elaborate communication system that results from the tendency of members of a culture to protect their own and others' egos when communicating. In cultures with high Facework, face is given as well as received, and great effort is spent to care for the face of all parties in communication. When considering 'face saving,' people often emphasize collectivistic (and typically Asian) cultures; however, both individualistic and collectivistic cultures engage in face-saving. Individualistic cultures are more concerned with saving face for one-self while collectivistic cultures are more concerned with saving face for both self and others (Ting-Toomey, 1988).

Facework may constrain managers from debating and discussing ideas because ideas are inextricably linked to the people who suggested them. Nonetheless, Facework may be conducive to debate when debating is an accepted way of showing respect for a team member's suggestion (Friday, 1989).

9. UNIVERSALISM vs. PARTICULARISM

The degree to which people value universal and rule-based behavior when dealing with ambiguous situations (Universalism) rather than adapting behavior to a given, particular situation and set of relationships (Particularism).

The greater the Particularism of a given culture, the more managers accept that one should adapt behavior to particular situations. Taking into account the people and relationships involved, the greater the Universalism, the more members prefer to apply universal rules when solving complex problems (Lefebvre, 1982; Trompenaars, 1993).

A reliance on universal rules may constrain a team's ability to develop novel solutions to specific problems. "Rule-based conduct has a tendency to resist exceptions that might weaken the rule" (Trompenaars, 1993: 33). In a particularistic culture, objectives and deadlines are likely to be open-ended, leaving room to re-define problems and develop novel solutions; in universalistic cultures clearly defined objectives and deadlines may constrain creativity in favor of efficiency. In universalistic cultures, managers and employees may be unlikely to violate organizational procedures – break the rules - even when doing so protects their projects or garners political support. In fact, rule-breaking is a cultural characteristic; "behavior, including rule-breaking behavior, is endowed with meaning and regulated by commonsense notions that provide order and regularity" (Verkuyten et al., 1994: 490).

THE BUSINESS DECISIONS (BD) INSTRUMENT

The present study extends a line of research in business management that uses vignettes describing ethical dilemmas (Fritzsche and Becker, 1984; Becker and Fritzsche, 1987; Premeaux and Mondy, 1993). O'Fallon and Butterfield (2005) reported that over half of the ethics studies they reviewed employed vignettes, typically by asking respondents to place themselves in the position of a character in a hypothetical situation. The BD Instrument (Appendix 1) includes the vignettes used by Fritzsche and Becker (1984) as well as a randomly sorted list of reasons for decisions, plus an open-ended response category for a respondent's unique reason. The list of reasons was adapted from Whitcomb, Erdener and Li (1998), who operationalized the response categories from the findings of Fritzsche and Becker's (1984) empirical research. The BD Instrument asks respondents to make a decision and indicate why that decision was made, in response to five types of ethical dilemmas, as seen in Table 1. For each of the five vignettes, respondents are first asked to indicate on a 0 to 10 point Likert scale what their own decision would have been in the situation described. Second, respondents

are asked to indicate the reason behind each decision, either by selecting a reason for the list provided or entering their own, unique reason.

Table 1. Ethical Dilemmas included in Business Decisions Instrument

Vignette	Type of Ethical Dilemma
Rollfast Bicycles	Coercion and Control; Bribery
Bill Smith	Conflict of Interest
Master Millers	Physical Environment; Public Good vs. Corporate and Individual Interest
J&P Publishing Company	Paternalism; Public Good vs. Corporate and Individual Interests
Jack Ward	Personal Integrity

THE NC INSTRUMENT

The NC Instrument (Appendix 2) is a 150-item self-report questionnaire on cultural values and beliefs. Items were developed based on qualitative research on culture, or taken directly or adapted from existing, validated culture surveys. In the development process, the instrument was revised after review by seven faculty researchers (of which 4 were American, one was Russian, one was Chinese, and one was Argentine) and six graduate students (3 from the United States, 1 from Japan, 1 from China, and 1 from Latin America), who made suggestions for improvement in clarity and wording. The NC Instrument was originally prepared in the English language; however Russian, Chinese, and Spanish language versions were prepared by bi-lingual translators.

Brenner and McGuire (2003) found evidence of the NC Instrument’s scale reliability and construct validity on a sample of American respondents. Additional research is needed to establish the validity of the instrument across cultures; the present paper makes a contribution toward such cross-cultural validation.

The instrument has two parts, the first containing descriptions of work environments (e.g., one’s ideal job) and the second statements of values and beliefs.

Ideal Job, items 1 to 37. Descriptions of the respondent’s ideal job. Following the methodology used by Dorfman and Howell (1988), respondents were asked to indicate the degree to which 37 statements described their “ideal job.” The questionnaire instructions were, “Please think of an IDEAL JOB, disregarding your present job. In choosing an ideal job, how important are the following to you? Please enter your response by typing a number from 1 (very little importance) to 7 (of utmost importance).”

Values and Beliefs, items 38 to 150. The respondent’s values and beliefs. Respondents were asked to indicate the degree to which they agreed with 113 statements. The questionnaire instructions were: “Below you will find several statements. Please indicate how much you agree with these statements on a 1 (strongly disagree) to 7 (strongly agree) scale. Please enter your response by typing a number in the darkened box preceding each statement.”

SAMPLE AND CULTURE DATA COLLECTION

NC Instruments were completed by 1,380 respondents at 8 universities in three countries, between November 2003 and December 2004. Respondents’ ages ranged from 18 to 75 (mean 26.2; median 24). Slightly more males (58.3%) than females participated in the study.

Three universities were in the United States, two on the east coast and one on the west coast. Respondents at U.S. universities were students taking courses in management, including full-time and part-time graduate, undergraduate, executive, and exchange students. The majority of the respondents residing in the U.S. were from the United States; however some were from China or several South and

Central American countries – either international students or immigrants to the U.S. One university was in Russia, where students were primarily graduate and undergraduate students of education; three universities were in China, composed of primarily undergraduate students of technology and engineering, business, and languages. Table 2 below indicates NC respondents’ countries and residence.

Respondents completed a version of the NC Instrument in their native languages. Respondents were not selected at random and therefore generalizability is an important limitation of the study. In particular, South and Central Americans and Chinese residing in the United States may be unrepresentative of their home cultures. While future research of this type is unlikely to be carried out with random samples, it will need to address residency explicitly.

Table 2. Sample (NC Respondents)

	US Residents	Russian Residents	Chinese Residents	
US	688	--	--	688
South and Central Americans (a)	54	--	--	54
Russian	--	266	--	266
Chinese	44	--	328	372
Total	786	266	328	1,380

(a) SC America Includes Argentina, Belize, Chile, Colombia, Costa Rica, Dominica, Dominican Republic, Ecuador, El Salvador, Guatemala, Honduras, Panama, Paraguay, Peru, Puerto Rico, and Uruguay. It does not include Brazil.

PRELIMINARY FINDINGS: ASSESSMENT OF NATIONAL CULTURE

An initial analysis of the results of the survey found significant between-country differences on cultural values and beliefs as measured by the NC Instrument. Table 3 provides the mean scores and standard deviations per NC variable and per country.

Table 3. Mean scores and Standard Deviations per Cultural Variable and Country

		Mean	Std. Deviation	N
Heterogeneity	China	3.54	0.5214	372
	Russia	3.63	0.6621	266
	SC America	4.11	0.5444	54
	US	4.24	0.5697	688
	Total	3.93	0.6607	1380
Doing Orientation	China	4.36	0.3831	372
	Russia	4.70	0.4519	266
	SC America	4.33	0.4067	54
	US	4.22	0.4605	688
	Total	4.36	0.4716	1380
Determinism	China	3.17	0.6741	372
	Russia	3.10	0.8817	266
	SC America	2.70	0.7322	54
	US	2.87	0.6998	688
	Total	2.99	0.7473	1380
Power Distance	China	3.38	0.6095	372
	Russia	4.34	0.6887	266
	SC America	3.78	0.6265	54
	US	3.50	0.6398	688
	Total	3.64	0.7293	1380
Uncertainty Avoidance	China	4.18	0.4364	372
	Russia	4.16	0.5547	266
	SC America	3.99	0.6543	54
	US	3.91	0.568	688
	Total	4.03	0.5516	1380
Individualism	China	3.77	0.3344	372
	Russia	3.92	0.4961	266
	SC America	3.96	0.4509	54
	US	4.06	0.414	688
	Total	3.95	0.4314	1380
Long Term Orientation	China	4.59	0.5906	372
	Russia	4.55	0.6156	266
	SC America	4.82	0.6737	54
	US	4.75	0.6058	688
	Total	4.67	0.613	1380
Facework	China	4.39	0.4357	372
	Russia	4.18	0.4633	266
	SC America	4.24	0.4948	54
	US	4.23	0.4628	688
	Total	4.27	0.4634	1380
Universalism	China	4.38	0.5642	372
	Russia	4.26	0.7058	266
	SC America	4.58	0.6476	54
	US	4.57	0.6642	688
	Total	4.46	0.6585	1380

Multivariate Analysis of NC Data

Multivariate Tests of the data indicate that there is a significant difference between at least one pair of countries on each variable (Wilks' Lambda = 0.002, $p < 0.001$), as seen in Table 4.

Table 4. Multivariate Tests of NC Data from 4 Countries

Effect		Value	F	Hypoth. df	Error df	Sig.
Intercept	Pillai's Trace (a)	0.9966	44958.6	9	1368	0.000
	Wilks' Lambda (a)	0.0034	44958.6	9	1368	0.000
	Hotelling's Trace (a)	295.7803	44958.6	9	1368	0.000
	Roy's Largest Root (a)	295.7803	44958.6	9	1368	0.000
Country	Pillai's Trace	0.675	44.2	27	4110	0.000
	Wilks' Lambda	0.4398	48.07	27	3995.9	0.000
	Hotelling's Trace	1.0142	51.34	27	4100	0.000
	Roy's Largest Root (b)	0.5494	83.64	9	1370	0.000
(a) Exact statistic						
(b) The statistic is an upper bound on F that yields a lower bound on the significance level.						

In addition, Tests of Between Subjects Effects indicate that differences between pairs of countries on each one of the nine variables is statistically significant ($p < 0.001$), as seen in Table 5. Tests of Multiple Comparisons indicate the significance of differences for all possible country pairs for each NC variable. As Table 6 shows, most but not all of the variables per pair of countries are significantly different. The lack of significant differences in scores by pairs of countries is potentially explainable by either cultural similarities between the two countries or error in instrumentation that should be addressed in future research.

Table 5. Tests of Between Subjects Effects, NC Data from 4 Countries

		Type III Sum of Squares	Adjusted R Squared	df	Mean Square	F	Sig.
Corrected Model	Heterogeneity	146.13	0.241	3	48.71	147.07	0.000
	Doing Orient	43.76	0.141	3	14.59	76.31	0.000
	Determinism	30.64	0.038	3	10.21	19.01	0.000
	Power Distance	167.98	0.227	3	55.99	136.23	0.000
	Uncertainty Avoid	23.03	0.053	3	7.68	26.64	0.000
	Individualism	21.39	0.081	3	7.13	41.71	0.000
	Long Term	12.10	0.021	3	4.03	10.97	0.000
	Facework	8.67	0.027	3	2.89	13.83	0.000
Intercept	Universalism	22.50	0.036	3	7.50	17.94	0.000
	Heterogeneity	9113.90		1	9113.90	27516.86	0.000
	Doing Orient	11745.58		1	11745.58	61451.32	0.000
	Determinism	5309.97		1	5309.97	9880.31	0.000
	Power Distance	8511.00		1	8511.00	20707.90	0.000
	Uncertainty Avoid	9979.07		1	9979.07	34627.62	0.000
	Individualism	9342.42		1	9342.42	54653.10	0.000
	Long Term	13231.33		1	13231.33	35979.24	0.000
Country	Facework	11000.63		1	11000.63	52668.37	0.000
	Universalism	11984.56		1	11984.56	28658.57	0.000
	Heterogeneity	146.13		3	48.71	147.07	0.000
	Doing Orient	43.76		3	14.59	76.31	0.000
	Determinism	30.64		3	10.21	19.01	0.000
	Power Distance	167.98		3	55.99	136.23	0.000
	Uncertainty Avoid	23.03		3	7.68	26.64	0.000
	Individualism	21.39		3	7.13	41.71	0.000
Error	Long Term	12.10		3	4.03	10.97	0.000
	Facework	8.67		3	2.89	13.83	0.000
	Universalism	22.50		3	7.50	17.94	0.000
	Heterogeneity	455.75		1376	0.33		
	Doing Orient	263.00		1376	0.19		
	Determinism	739.50		1376	0.54		
	Power Distance	565.54		1376	0.41		
	Uncertainty Avoid	396.54		1376	0.29		
Corrected Total	Individualism	235.21		1376	0.17		
	Long Term	506.02		1376	0.37		
	Facework	287.40		1376	0.21		
	Universalism	575.42		1376	0.42		
	Heterogeneity	601.88		1379			
	Doing Orient	306.76		1379			
	Determinism	770.15		1379			
	Power Distance	733.52		1379			
Corrected Total	Uncertainty Avoid	419.57		1379			
	Individualism	256.60		1379			
	Long Term	518.12		1379			
	Facework	296.07		1379			
	Universalism	597.93		1379			

Table 6. Multiple Comparisons NC Data by Country - Tukey HSD

			Mean Difference	Std. Error	Sig.
Heterogeneity	China	Russia	-0.085	0.046	0.254
	China	SC America	-0.568	0.084	0.000
	China	US	-0.693	0.037	0.000
	Russia	SC America	-0.483	0.086	0.000
	Russia	US	-0.608	0.042	0.000
	SC America	US	-0.125	0.081	0.414
Doing Orientation	China	Russia	-0.332	0.035	0.000
	China	SC America	0.031	0.064	0.962
	China	US	0.145	0.028	0.000
	Russia	SC America	0.363	0.065	0.000
	Russia	US	0.477	0.032	0.000
	SC America	US	0.114	0.062	0.253
Determinism	China	Russia	0.065	0.059	0.682
	China	SC America	0.467	0.107	0.000
	China	US	0.305	0.047	0.000
	Russia	SC America	0.401	0.109	0.001
	Russia	US	0.239	0.053	0.000
	SC America	US	-0.162	0.104	0.400
Power Distance	China	Russia	-0.955	0.051	0.000
	China	SC America	-0.397	0.093	0.000
	China	US	-0.122	0.041	0.017
	Russia	SC America	0.558	0.096	0.000
	Russia	US	0.834	0.046	0.000
	SC America	US	0.275	0.091	0.013
Uncertainty Avoidance	China	Russia	0.023	0.043	0.953
	China	SC America	0.194	0.078	0.063
	China	US	0.272	0.035	0.000
	Russia	SC America	0.171	0.080	0.142
	Russia	US	0.249	0.039	0.000
	SC America	US	0.078	0.076	0.730
Individualism	China	Russia	-0.155	0.033	0.000
	China	SC America	-0.197	0.060	0.006
	China	US	-0.296	0.027	0.000
	Russia	SC America	-0.042	0.062	0.907
	Russia	US	-0.140	0.030	0.000
	SC America	US	-0.099	0.058	0.330
Long Term Orientation	China	Russia	0.040	0.049	0.848
	China	SC America	-0.233	0.088	0.042
	China	US	-0.162	0.039	0.000
	Russia	SC America	-0.272	0.091	0.014
	Russia	US	-0.202	0.044	0.000
	SC America	US	0.070	0.086	0.845
Facework	China	Russia	0.208	0.037	0.000
	China	SC America	0.154	0.067	0.095
	China	US	0.163	0.029	0.000
	Russia	SC America	-0.054	0.068	0.856
	Russia	US	-0.046	0.033	0.509
	SC America	US	0.009	0.065	0.999
Universalism	China	Russia	0.129	0.052	0.063
	China	SC America	-0.198	0.094	0.152

	China	US	-0.187	0.042	0.000
	Russia	SC America	-0.327	0.097	0.004
	Russia	US	-0.315	0.047	0.000
	SC America	US	0.012	0.091	0.999

A summary of the Multiple Comparisons is found in Table 7. One can observe that there is a statistically significant ($p < 0.01$) difference between NC scores for respondents from the United States and respondents from China on 8 of the nine variables. Similarly, US respondents' scores were significantly different from Russian respondent scores on 8 of the nine variables. Chinese respondents' scores were different from South and Central American and Russian respondents' on four variables. Surprisingly, no significant differences were found between US and South and Central American respondents on any of the cultural variables. As noted previously, the South and Central American sample were all residents in the United States. International students and immigrants may have different values and beliefs than students who remain in their home countries, or first-hand exposure to U.S. culture may have affected individuals' values and beliefs – in spite of Hofstede's (1980) contention that cultural values are established in early childhood.

Table 7. Summary of Country Pair Differences – NC Scores

Significant Differences in Country NC Scores, Per Variable ($p < 0.01$)						
	US- China	US - Russia	China-Russia	SC America - China	SC America-Russia	SC America-US
Heterogeneity	yes	yes		yes	yes	
Doing Orientation	yes	yes	yes		yes	
Determinism	yes	yes		yes	yes	
Power Distance		yes	yes	yes	yes	
Uncertainty Avoid	yes	yes				
Individualism	yes	yes	yes	yes		
Long Term Orientation	yes	yes				
Facework	yes		yes			
Universalism	yes	yes			yes	

FUTURE RESEARCH

Note that in considering our findings it is important to recognize that this research is, in fact, exploratory. We were attempting to get a preliminary “handle” on whether the constructs involved could be related, and how they operated across different cultural settings. As noted previously, there is a need for clarification about how cultural differences may affect differences in business decisions. Thus, this study should be regarded *simply* as preliminary work; it may be worthwhile to examine our proposed relationships in a more sophisticated manner in future research.

Future research will allow us to test the relationships between cultural values and beliefs and business decisions. Furthermore, we will be able to examine the effect of business management education in different cultures on business decisions and the ethics of reasons underlying decisions. While management programs attempt to help students be better prepared to make wise and ethical decisions, it is unclear that they have been successful doing so.

The primary objective of business management education is to prepare individuals to be managers and leaders. One assumption held by educators of management is that a program in business management leads to the acquisition of valuable “hard” and “soft” skills and to the development of ethical reasoning. While we are confident that schools of management teach students the knowledge and “hard” skills of business (accounting, finance, marketing, using software, etc.), we are less confident that management education is positively affecting the development of certain soft skills, namely judgment and reasoning on “tough,” ethical issues.

An international team of researchers is engaged in the analysis of the relationship between cultural values and beliefs, as measured by the NC Instrument, and business decisions, as measured by the BD Instrument. We will explore the relationships between culture, management education (graduate and undergraduate), and other (non-management) educational programs in different countries. Future research will test the hypothesis that an individual’s cultural values and beliefs influence business decisions and, particularly, the ethics of the reasons behind business decisions. Future research will also examine the interaction between management education and cultural values and beliefs; we believe that both a management education and cultural values and beliefs will be found to influence business decisions and reasons, although we are less confident that the contribution of education is significant.

APPENDIX 1: BD QUESTIONNAIRE

1 = I agree, 0 = I do not agree

The completion of this survey is voluntary and under the condition that your individual responses will be kept strictly confidential. No information about you will be shared with any person or organization other than yourself. If you agree to complete the survey under these conditions, type the number 1 in the box to the left.

This Business Decision (BD) questionnaire will be used to provide you with individual feedback. Your responses will NOT be shown to anyone but you. There are no "right" or "wrong" answers. Please answer frankly. Answer every question.

Please read the following scenarios (vignettes) and respond to the questions by entering a number between 0 and 10 for your decision and a letter (A, B, etc.) for the reason behind your decision.

Vignette 1: Rollfast Bicycle Company

Rollfast Bicycle Company has been barred from entering the market in a large foreign country by collusive efforts of the local bicycle manufacturers. Rollfast could expect to net 5 million dollars per year from sales if it could penetrate the market. Last week a businessman from the foreign country contracted the management of Rollfast and stated that he could smooth the way for the company to sell in his country for a price of \$500,000. If you were responsible, what are the chances that you would

- 1 Would you pay the price of \$500,000?
- 2 Enter a letter - what is the reason for your choice in question 1 above?
- A Such a payment is illegal.
- B Such a payment hurts no one.
- C Such a payment depends on a middleman who may not be trustworthy.
- D Such a payment is an acceptable practice in other countries.
- E Such a payment is unethical - a bribe.
- F Such a payment is against company policy.
- G Such a payment is not unethical, it is just the price paid to do business.
- H Other - please write below:

Vignette 2: Bill Smith

Bill Smith has recently accepted a job with a young, vigorous microcomputer manufacturer. Microcomputer manufacturers are engaged in intense competition to become the first on the market with a software package that utilizes the English language and thus is easily used by the average customer. Smith's former employer is rumored to be the leader in this software development. When Smith was hired he was led to believe his selection was based upon his management potential. The morning beginning the third week on the new job, Smith received the following memo from the president: Please meet with me tomorrow at 8:15 for the purpose of discussing the developments your former employer has made in micro-computer software. If you were Smith, what are the chances you would provide your new employer with the software information? Enter a number between 0 (Definitely would not) and 10 (Definitely would).

3 Would you provide your new employer with the software information?

4 Enter a letter - what is the reason for your choice in question 3 above?

A It is unethical for the president to request this information.

B Smith should provide some but not all information.

C Smith should keep his job.

D It is unethical for Smith to provide this information.

E Smith should be loyal to his employer.

F It was unethical for the employer to mislead Smith when he was hired.

G Smith should base the decision on whatever non-competition or security agreements are in force.

H Smith should protect his reputation.

I Other - please write below:

Vignette 3: Master Millers Company

Master Millers Company had developed a special milling process which yields a wheat flour which when used for bread provides a lighter, more uniform texture than conventionally milled wheat flour. Unfortunately, the process gives off more dust than the emission control equipment presently installed can handle and still maintain emissions within legal limits. Emission control equipment will not be available for at least two years, so the company cannot install it now. However, if the company waited two years to introduce the new process, competitors would very likely beat it to the market. The general manager wants to use the new process during the third shift, which runs from 10 p.m. to 6 a.m. By using the process at that time, the new flour could be introduced and the excess pollution would not be detected due to its release in the dark. By the time demand becomes great enough to utilize a second shift, new emission control equipment should be available. If you were responsible, what are the chances you would approve the general manager's request? Enter a number between 0 (Definitely would not) and 10 (Definitely would).

5 Would you approve the general manager's request?

6 Enter a letter - what is the reason for your choice in question 5 above?

A Approving the request reflects that the equipment would be installed if available; that it is not available is not their fault.

B Approving the request will cause minimal harm to the environment.

C Approving the request brings with it a too-high risk of getting caught with resulting negative consequences.

D Approving the request provides a large potential gain with low risk.

E Approving the request is illegal.

F Approving the request is negative for the environment / life.

G Other - please write below:

Vignette 4: J&P Publishing Company

Ted Jones, senior editor of J&P Publishing Company, has just received a manuscript from one of his most successful authors. It provides the most authoritative account yet published of the history of the development of the atomic bomb. However, the final chapter contains a detailed description of how the bomb is made. Jones has tried to convince the author to omit the last chapter stating that such information should not be made readily available to the mass market in paperback form. The author believes the chapter is critical to the success of the book and thus will not agree to its deletion. If you were Jones, what are the chances that you would publish the book? Enter a number between 0 (Definitely would not) and 10 (Definitely would).

7 Would you publish the book?

8 Enter a letter - what is the reason for your choice in question 7 above?

A Those who want the information can get it now from other sources.

B Publishing the book may be detrimental to the company's image.

C Publishing the book is too dangerous to world safety.

D Jones does not have the responsibility to make this choice.

E Publishing may have legal ramifications.

F Other - please write below:

Vignette 5: Jack Ward

Jack Ward is working in product development for an auto parts contractor. Ward's firm received a large contract last summer to manufacture transaxles to be used in a new line of front wheel drive cars which a major auto manufacturer plans to introduce in the near future. The contract is very important to Ward's firm, which has recently fallen on hard times. Just prior to obtaining the contract, half of the firm's employees, including Ward, had been scheduled for an indefinite layoff. Final testing of the assemblies ended last Friday. The first shipments are scheduled for three weeks from today. As Ward began examining the test reports, he discovered that the transaxle tended to fail when loaded at more than 20% over the rated capacity and when subjected to strong torsion forces. Such a condition could occur with a heavily loaded car braking hard for a curve down a mountain road. The results would be disastrous. The manufacturer's specifications call for the transaxle to carry 130% of its rated capacity without failing. Ward showed the results to his supervisor and the company president, who indicated that they were both aware of the report. If they did not deliver the assemblies on time, they would lose the contract. Ward must now decide whether to show the test results to the auto manufacturer. If you were Ward, what are the chances that you would notify the auto manufacturer? Enter a number between 0 (Definitely would not) and 10 (Definitely would).

9 Would you notify the auto manufacturer?

10 Enter a letter - what is the reason for your choice in question 9 above?

A Ward has no additional responsibility.

B Ward should remain loyal to his company and remain silent.

C The risk of injury or death is too great to remain silent.

D The Company has a responsibility to the public.

E It is criminal and dishonest to remain silent.

F The risk to the firm's image, profitability, and long run potential are too great to remain silent.

G The risk of injury or death is too low to halt the sale.

H Other - please write below:

APPENDIX 2: NC QUESTIONNAIRE

1 = I agree, 0 = I do not agree

The completion of this survey is voluntary and under the condition that your individual responses will be kept strictly confidential. No information about you will be shared with any person or organization other than yourself. If you agree to complete the survey under these conditions, type the number 1 in the box to the left.

This questionnaire will be used to provide you with individual feedback. Your responses will NOT be shown to anyone but you. There are no "right" or "wrong" answers. Please answer frankly. Answer every question. The questionnaire has 2 parts and a total of 150 questions. It should take you about 15 minutes to complete.

Part 1. Please think of an IDEAL JOB, disregarding your present job. In choosing an ideal job, how important are the following to you? Please enter your response by typing a number from 1 (very little importance) to 7 (of utmost importance) in the box preceding each item.

- 1 Have sufficient time for my personal or family life.
- 2 NOT be required to work in a team all the time.
- 3 Have little tension and stress on the job.
- 4 Have good physical working conditions (good work space, temperature, lighting, etc.)
- 5 Have a good working relationship with my direct superior.
- 6 Have security in employment.
- 7 Have challenging work that gives me a personal sense of accomplishment.
- 8 Have freedom to adopt my own approach to the job.
- 9 Be consulted by my direct superior in his/ her decisions.
- 10 Have friends at work.
- 11 Have an opportunity for high earnings.
- 12 Work with people who cooperate well with one another.
- 13 Live in an area desirable to me and my family.
- 14 Have an opportunity for advancement to higher level jobs.
- 15 Have variety and adventure in my job.
- 16 Serve my country.
- 17 Work where managers take into account the whole person when assessing employees' performance.
- 18 Work in a well-defined situation where the requirements are clear.
- 19 Work in a prestigious, successful company or organization.
- 20 NOT have to work with people who don't want to do things the right way.
- 21 Work where people take charge of their own careers.
- 22 Work in an organization with a long history of success.
- 23 Work where managers really have the authority they need to lead the organization.
- 24 Work where the rules are applied equally to all employees - no exceptions or "special cases."
- 25 Work where people are polite and respectful in the workplace.
- 26 Work toward long-term objectives, even if this means the short term suffers.
- 27 Have a manager who takes into account my unique situation.
- 28 Work where employees participate in defining the organization's strategy and objectives.
- 29 Work where people have the right to speak frankly to their boss and co-workers, without worrying about being "nice."
- 30 Work with people who share my most important values and beliefs.

- 31 Have a clear hierarchy so everybody knows who is whose boss.
- 32 Work where employees who challenge the status quo are well regarded.
- 33 Have a clear job description.
- 34 Work where I am able to influence my own compensation and career progress.
- 35 Have an opportunity to learn new skills.
- 36 Work where people are concerned with making co-workers look good, in addition to being concerned with their own reputation.
- 37 Have an opportunity to help other people.

Part 2. Below you will find several statements. Please indicate how much you agree with these statements on a 1 (strongly disagree) to 7 (strongly agree) scale. Please enter your response by typing a number in the darkened box preceding each statement.

- 38 It's best NOT to hire people who are inconsiderate of others at work, even if they might be brilliant.
- 39 The individual who pursues his/her own interest makes the best possible contribution to society as a whole.
- 40 Quite a few people have an inherent dislike for work and will avoid it if they can.
- 41 A good manager maximizes short term results.
- 42 Subordinates should NOT criticize their bosses in public.
- 43 Being accepted by the members of one's work group is very important.
- 44 Managers must be patient and persistent to accomplish objectives.
- 45 Individuals may be expected to give up their goals in order to benefit group success.
- 46 Managers should NOT delegate their most important tasks to employees.
- 47 Managers should encourage group loyalty even if individual goals suffer.
- 48 Exchanging favors and gifts is NOT necessary to excel in business.
- 49 Feedback about performance should be honest, direct, individual and specific.
- 50 Managers often need to exert their authority and use their power when dealing with subordinates.
- 51 Respect for others is an important quality in all employees.
- 52 Group welfare is more important than individual rewards.
- 53 Standard operating procedures and instructions are important for employees on the job.
- 54 Employees should NOT disagree with management decisions.
- 55 Upholding one's personal image makes little difference in the achievement of organizational goals.
- 56 People should be evaluated on their performance - NOT on who they are.
- 57 Group success is more important than individual success.
- 58 Competition among employees usually does more harm than good.
- 59 Generally speaking, I enjoy working in teams.
- 60 A group that tolerates too many differences of opinion among its own members is NOT usually successful.
- 61 Respect for tradition hampers performance.
- 62 It is important to have job requirements spelled out in detail so that employees always know what they are expected to do.
- 63 Managers should expect employees to follow instructions and procedures closely.
- 64 Employees should NOT question managers' authority.
- 65 A hierarchy is usually the best form of organization.

- 66 To be a good manager, one does NOT need to have precise answers to subordinates' questions about their work.
- 67 It is important to treat each employee according to his or her individual needs.
- 68 Managers should make most decisions without consulting subordinates.
- 69 It's ok to "stretch the truth" when talking to the police in order to keep a friend out of jail.
- 70 We have little influence over the outcomes of events in our lives.
- 71 Managers should trust employees to use their own judgment - even when employees approach problems with a different perspective.
- 72 It is a good idea to reserve judgment about a proposal until one has had a chance to hear the opinions of those people one respects.
- 73 Society works best when people make sacrifices for the good of everyone.
- 74 Decisions made by individuals are usually of higher quality than decisions made by groups.
- 75 Effective managers use their spare time to get work done.
- 76 Life only becomes meaningful when a person devotes himself or herself to a great ideal or cause.
- 77 Silence is a useful way to let people know what you are thinking.
- 78 When working in a team, the highest ranking manager should take the lead.
- 79 Most things are determined by forces we cannot control.
- 80 Whatever is going to happen will happen, no matter what actions people take.
- 81 People at low levels in organizations should carry out the requests of people at high levels without question.
- 82 Every person on a team should be responsible for the performance of everyone else on that team.
- 83 Hard work is always commendable.
- 84 At work, people should vocalize their thoughts and concerns.
- 85 Employees should be rewarded based on their level in an organization.
- 86 It is important to get work done before relaxing.
- 87 Every person has a responsibility for all others in his or her workgroup or unit.
- 88 People at low organizational levels should NOT be given too much power.
- 89 People who work hard are the ones who make society function.
- 90 When working in a team, it is important NOT to stand out too much.
- 91 An employee's rewards should be based mainly on his or her workgroup or unit's performance.
- 92 All people have a path their lives are destined to take.
- 93 Success is mostly a matter of good fortune.
- 94 In the history of humankind, there have probably only been a handful of really great thinkers.
- 95 I often feel frustrated when working with others in a team.
- 96 Once a goal is set, it's important to work towards the goal until it is achieved.
- 97 It's best to leave problem situations alone to see if they work out on their own.
- 98 People who work hard deserve a great deal of respect.
- 99 Generally speaking, I perform better alone than as a member of a team
- 100 Hierarchical structures are important so that everyone knows who has authority over whom.

- 101 I get frustrated if people with whom I work refuse to do things the right way - even after the right way has been explained.
- 102 Parents should be satisfied when their children grow independent of them.
- 103 If an organization cannot achieve good results in the short term, it is unlikely to do so in the long term.
- 104 It's best to criticize one's superior behind closed doors rather than in front of others.
- 105 Staying with one employer for a long time is usually the best way to get ahead.
- 106 The employee who quietly does his or her duty is one of the greatest assets of an organization.
- 107 The best employees find a way to achieve good results within established norms.
- 108 During a competitive exam, a person may send a "cheat sheet" to a close friend.
- 109 It would be wrong to give a larger-than-deserved pay increase to an employee who has a great financial need.
- 110 Employees need instructions and procedures in order to perform efficiently.
- 111 Being fair to employees means applying company policies consistently to all.
- 112 People who have very different personal values rarely work well together.
- 113 An organizational structure in which certain subordinates have two bosses should be avoided.
- 114 It is unfair to give only a small bonus to an outstanding individual whose team performed poorly.
- 115 Talented people who do not "fit in" are more bother than worth.
- 116 Feedback about performance should be done in such a way as to preserve good relationships.
- 117 Managers should keep off-the-job social contacts with employees to a minimum.
- 118 Employees should be specialized in their jobs - not general 'problem solvers.'
- 119 Organizations should have separate facilities, such as eating areas, for high level managers.
- 120 A person should never criticize in public someone who believes in the same things he or she does.
- 121 When a boss makes exceptions for one employee, he or she is being unfair to the other employees.
- 122 Most organizations would be better off if conflict could be eliminated forever.
- 123 A doctor should NOT conceal a cancer diagnosis just to diminish the patient's suffering.
- 124 Most people can be trusted.
- 125 Most people just don't know what is good for them.
- 126 A good boss will break the rules to motivate a special subordinate.
- 127 Employees should NOT break the rules, even when they think that doing so is in the organization's best interest.
- 128 It is best to have one set of rules for all employees.
- 129 It's NOT ok for a subordinate to criticize his/ her superior's judgment in a meeting.
- 130 If a person works hard enough, he or she will find the right answer to a problem.
- 131 A manager should never criticize a subordinate's work in public - criticism should be done in private.
- 132 Employees should only pursue their goals after considering the welfare of the group.
- 133 A good boss is tolerant of each employee's unique approach to work.
- 134 Accomplishing a great deal of work is more rewarding than having leisure time.

- 135 Sitting around doing nothing is a waste of time.
136 It's better to be lucky than smart.
137 Of all the different philosophies in the world, there is probably one that is correct.
138 In order to have efficient work relationships, it is often necessary to bypass hierarchical lines.
139 People at high levels in organizations should make the major decisions for the people below them.
140 When people fail in life it is usually their own fault.
141 A good subordinate should make his or her boss look good.
142 A manager's personal reputation is more important than his or her skills.
143 Good personal relationships are more important than a high income.
144 It's OK for young people to be critical of their teachers.
145 A criminal can be punished more severely than the law stipulates if this serves to deter others.
146 One should never give false evidence, even to help an innocent person avoid jail.
147 Conflicts with our opponents are best resolved by both parties compromising a bit.
148 I like to plan my activities in advance.
149 I refuse to play some games because I am not good at them.
150 I always try to do at least a little better than what is expected of me.

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