

Effects of culture and education on ethical responses on our global society

Deborah Reed Scarfino, Kelli J. Schutte, Christina Pryor Comiskey, Tanna White Campbell, William Jewell College, USA

Article first published in
"Global Advances in Business
Communication", V. 1 (2012),
n. 1, Article 5,
[http://commons.emich.edu/
gabc/vol1/iss1/5](http://commons.emich.edu/gabc/vol1/iss1/5).
Reprinted with permission

ABSTRACT. Two trends that affect communications are prevalent today: a focus on ethics in the US business operations and an increasingly global society and marketplace. This research project brings together these trends to gain a more in-depth understanding of the impact of culture on ethical education. By surveying students in six countries around the globe, this study was able to get at the divergent cultural frameworks utilized in ethical decision-making. The results offer a significant contribution to our understanding of the cross-cultural implications on ethical values in the business context. This understanding provides unique insights into ethics education and the need for a contextual understanding of applied ethics.

KEYWORDS: *Business ethics, Cross-cultural, Cultural ethics, Decision-making, Ethics communication, Ethics education, Global business ethics, Intercultural, International business ethics*

Introduction

The recent financial scandals all seem to carry a similar thread of unethical behavior. From Enron to AIG we continue to hear about the misuse of resources, deception and illegality of the members of these organizations. The integrity of corporate America has been pulverized and the trust in our corporate leaders has been lost. As a result, academicians are reflecting deeply both about the role of ethical training in the curriculum of business schools and about how it can be modified to create a better future. This is an intriguing inquiry and in a multinational business world, these concerns can become increasingly complex. Ethical decision making in today's workplace is full of nuances and variables we have not dealt with in the past. One of these variables is a need to be increasingly sensitive to cultural differences. Thus, a research project to investigate business ethics in various cultural contexts was initiated.

The project collected primary data from sample groups around the globe to better understand how US citizens compare with citizens of other nations on matters related to ethical decisions in the business world. This project was completed as a capstone course scholarship project for two senior business students at William Jewell College. They worked closely with their professor to design the study, collect data, and provide a written and oral review of the findings. The findings highlight different cultural responses from undergraduate students about their perspectives on business ethics as students, employees and consumers, as well as how culture teaches values or priorities that challenge work practices and societal responses. These highlights provide insight into how best to frame the education of future global business leaders.

Literature review

The corporate landscape provides us with a recent upsurge of ethical misconduct incidents that span the globe. It has become clear that there is a need for both research and practice to provide a more complete framework for improved business ethics and social responsibility. This study provides a significant contribution to our understanding of cross-cultural implications on ethical issues in the business context. As evidenced by recent economic conditions we live in an interconnected global environment. A shrinking world results in the necessity to fully understand the differences and similarities between multiple countries in relation to ethics. Ethics education needs to take these complexities into account in order to prepare students to be effective in the dynamic business culture. While issues concerning global ethics in comparing two countries have been researched, there are only limited studies that compare multiple countries at one time (Rottig, Heischmidt, 2007). According to Ahmed, Chung, and Eichenseher (2003), starting in the 1960's researchers began looking into the role of ethics in business management. This early study conducted by Baumhart in the Harvard Business Review found that there were major differences in responses from how managers would act when faced with an ethical issue personally in comparison to how they thought the "average" executive would act (p. 90). Recently "The M.B.A. Oath" at Harvard has gained a lot of attention. This oath, in essence,

is an ethics pledge that states that greed is not good. The amount of attention this garnered in the media highlights the public's demand for an ethics overhaul in the education of future business leaders. This has been the goal of business schools for quite some time and there is agreement that ethics education should prepare students to make the "right" choice on the job (Hill, Stewart, 1999; Woo, 2003; VanSandt, 2005). Most agree that in order to prepare students to make these decisions there needs to be a focus on ethical reasoning and action (Lund, Dean, Beggs, 2006; Matherne et al., 2006). However, although there is a seemingly strong interest on the subject, there is frustration with professors on the results of the ethics education as they continue to face difficulties and challenges with this issue (Alsop, 2006; Beggs et al., 2006; Jackson, 2006; Meisel, Fearon, 2006; Payne, 2006; VanSandt, 2005).

A survey was sent to AACSB member schools to assess how business ethics was being taught in their institutions. It was found that there was not a systematic approach, rather it was viewed as "indiscriminate, unorganized and undisciplined" in most business schools (Solberg, Strong, McGuire, 1995). A better understanding of ethics education needs to be developed. By failing to teach ethics effectively the academy is telling students that ethics is not important enough (Etzioni, 1989; Piper, 1993; Parks, 1993; Fulmer, 2005).

Considerable debate still exists among educators as to the best pedagogy and assessment criteria regarding business ethics education (Baetz, Sharp, 2004; Weber, 1990, 2007). The goals of business ethics instruction seem to be inconsistent across various contexts (Brinkmann, Sims, 2001; Cowton, Cummins, 2003; McDonald, Donleavey, 1995; Oddo, 1997; Sims, 2002). While some scholars want to look at the cognitive process (Kavathatzopoulos, 1993; Trevino, 1992) others are focused more on awareness of issues (Wynd, Magor, 1989). However, more recently there has been some agreement on a need to focus on how individuals make decisions and behave in reaction to ethical situations within contexts (Trevino et al., 2006). Part of the contextual approach is looking at the culture that the organization finds itself and/or the culture in which individuals have derived their framework for decision making.

Concurrently, there is a significant amount of dialogue around the definition of business ethics. Some would say it is about

contextualized behavior (Dienhart, 2000), others contend it is defined by the rules and guidelines that govern (Holmes, 1984) and others say it is a set of moral principles such as truthfulness and integrity as found in the traditional ethical theories of Kantianism and Utilitarianism. The difficulty is that ethics is some combination of all three recognizing that these three ideas are complexly woven together to form a framework that is supposed to be guiding in nature. For the purpose of this paper we will accept Lewis' definition that "Business ethics is rules, standards, codes or principles that provide guidelines for morally right behavior and truthfulness in specific situations" (Lewis, 1984). This definition is utilized not because it is the best definition but because it is based on his cross-cultural study of how business ethics are defined globally and best represents the sample of the study.

Ahmed, Chung, and Eichenseher continued their look into previous business ethics studies stating "there is a growing body of literature reporting cross-cultural studies in business ethics. However, a great deal of this research/literature focuses primarily on the practices of certain aspects of business professionals" (p. 91). Research of global business is vital to surviving in this business economy. As more and more business is conducted on a global field, the chance for misunderstanding and problems arise. Many of these issues can be avoided by properly educating individuals on global business ethics (Ahmed, Chung, Eichenseher, 2003, p. 63). Adler states that "to better understand behavior globally it is necessary to understand the primary ways in which cultures vary (Adler, 2002). This presents the case for an understanding of ethics within context.

There have been strides to integrate this material into undergraduate business classes. To respond to the ethics crisis and the increasing awareness of a global economy business schools have begun to integrate a global perspective into their curriculum. However, this is often more on a practical level and not with an ethical orientation. Lee and Ruhe (1999) found that most texts only discuss ethics on a limited basis and with simplistic examples such as bribery. Few are measuring critical issues of international ethics such as human rights, intellectual property and other issues that are more complex in nature and have more extensive implications (Ruhe, Lee, 2009; Landsberg, 2007). In order to understand the ethical complexities an understanding of context is necessary. Or as Adler (2002) states: "To better understand behavior globally it is necessary to

understand the primary ways in which cultures vary.”

As we have seen above ethics is a global problem, but often taught from a mono-cultural perspective. Something must be done to provide a framework for global business leaders to be able to interact in an effective and ethical way. Students today must be taught more than just the knowledge of cultural differences; they must be given a way to understand and to be able to work with diverse cultural values.

Taft and White (2007) take this idea and discuss the need to look at individual beliefs in order to get at “grounding ethics education”. In order to understand how to apply ethical decision making and one’s own values students must understand their ethical framework as well as those with whom they are interacting. Taft and White frame individual ethics with the three concepts:

- a) ethics are personal and unique to each individual,
- b) individual ethics derive from a blending of one’s historical, geographic, and cultural inheritance, and
- c) ethics always involve an individual action of some kind, most frequently a choice or decision to act or, through silence, consent to others’ actions.

The underlying idea with Taft and White is that is impossible to understand ethics out of context. Context does matter. Understanding the context increases the ability of students to navigate through the various complexities of ethical decision-making.

Among the most-cited researchers in the field of cultural understanding is Geert Hofstede. His work on this topic has shown that people of different countries are very unlike from many cultural viewpoints. His work contributed to dispelling the myth that all people are the same inside. Entering another country means having to understand its culture and values. This gives people from differing nations more insight, enabling them to work more effectively with others globally (Hofstede, 2003, p. 1). Hofstede’s study has pulled statistics from students in 23 different countries. He identified five dimensions in which to compare ethics from country to country. They are power distance, individualism, masculinity, uncertainty avoidance, and long term versus short-term orientation (Hofstede, 2003, p. 1). His study on global ethics is one of the primary studies

ever completed on this topic. These dimensions will be explored in the next section.

Few studies have attempted to explore the topic of global ethics. It is apparent from the literature on ethics education that in order for effective ethical training to occur, a contextual understanding is needed. This study begins that process by laying an understanding of the differences between ethical practices and awareness across the globe. The results, thereby, provide a foundational understanding of the critical differences and a need for additional study in this area to provide linkages back to the classroom.

Background on theoretical foundation

The world is large and diverse. As simple as this statement may sound, there lies a more complex idea below the surface. Professor Geert Hofstede, Emeritus Professor, Maastricht University states that, "Culture is more often a source of conflict than of synergy. Cultural differences are a nuisance at best and often a disaster" (Hofstede, 2003). The fact is that people are not all the same inside. Many factors influence the development of individuals. Hofstede realized these differences and researched a way to compare and contrast various cultures. His theory is a foundation block to this research topic on global ethics. The data from this report aligns with Hofstede's work providing a foundation for this study.

This was achieved by calculating the averages of the answers from each question on the survey and then comparing each countries average to data from the countries in Hofstede's work. Each question in this survey was categorized into one of Hofstede's dimensions that are expanded upon further below.

Hofstede's work has been widely used in cross-cultural studies (e.g. Liver, Cravens, 1999; Lowe et al., 2002) to validate the cultural differences in various work outcomes. Some examples include analyzing cultural differences in reward structures and motivations (Gomez-Mejia, Welbourne, 1988, 1991) and individual verses group structures (Triandis, 1995). His work initially provided the conceptual framework for a wide-variety of research studies (Kwok, Tadesse, 2006) but it is also considered widely as the being deeply integrated in the cultural understandings necessary for cross-cultural engagement (Kogut, Singh, 1988). We have chosen

to use Hofstede's typology because it is the most widely tested and validated of its kind (Clugston et al, 1000; Husted, 2005; Kwok, Tadesse, 2006). While other models exist (House et al., 2004; Hall, Hall, 1990) most tend to substantiate, accompany or expand upon Hofstede's original ideas (Chiang, 2005). This long history of utilization and validation of results is the rationale for using this typology in our study. In addition, it offers the ability to compare this study to others using common language, understanding and data definition in future research.

Hofstede's framework (power distance, individualism, masculinity, uncertainty avoidance and long-term orientation) has been applied to assess the application of ethics in different cultures in numerous studies (Hofstede 1979, 1980, 1983, 1984 and Hofstede, Hofstede, 2005). His work provides a widely accepted framework that applies to marketing ethics (Pallab, Abhijit, Kausiki, 2006) corporate social responsibility (Williams, Zinkin, 2008), manager behavior (Adler, 2002). It allows a wider variety of organizational behavior to be understood through the lens of cultural dimensions, thus gaining a more thorough understanding of context (Williams, Zinkin, 2008). Other frameworks could be useful in explaining the differing cultural impact on ethics (Bond, 1987; Fiske, 1990, 1992; Schwartz, 1994; Triandis, 1982-1983; Triandis et al. 1972; Trompenaars, 1993). However, Hofstede provides more recent, effective and complete analysis.

Some critics of Hofstede cite that his studies have sample bias and lack general construct validity (Harzing, Hofstede 1996; MacNab, Worthley, Jenner, 2004; McSweeney, 2002). However, in spite of the criticisms it is still among the best general framework available and provides valuable insights for our particular study. The strength of Hofstede is the identification of culture as clearly multidimensional thus allowing the use of explaining cultural differences through a dimensional approach rather than a singular viewpoint (MacNab, Worthley, Jenner, 2010).

Methodology

Primary data for this study was collected from selected samples of undergraduate students in college classes around the world. The surveys were mailed to faculty colleagues and student peers who agreed to supervise the data collection on site at universities in selected countries. These locations include: Mid-Western United States (Missouri), Turkey, Morocco, New Zealand, Norway, the Republic of Georgia, and the United States Military. An instructional cover letter was given with each questionnaire. Each questionnaire also had a statement that explained the general purpose of the research study, the voluntary nature of their participation, and assurance of confidentiality.

The questionnaire was administered in English in all cases but one. Carol Roever, Interim Dean of the Steven L. Craig School of Business at Missouri Western State University, the administrator in Turkey, had the survey translated to Turkish for that collection effort. The translator chosen is fully fluent in both Turkish and English. She is a Turkish native who earned her undergraduate, M.A and PhD degrees in the United States, is a faculty member teaching in both English and Turkish at Yeditepe University. Sixtythree surveys were collected from Yeditepe University students located in Istanbul, Turkey in December 2005.

William Jewell College, a small private institution located in Liberty, Missouri had three survey administrators. Professors Deborah Scarfino, Kelli Schutte and Jean Hawkins distributed surveys in principles of marketing classes, organization and management classes and cost accounting classes, respectively. Combined, the three professors received a total of 141 completed surveys. Additionally, 35 surveys were collected from Missouri Western State University located in Saint Joseph, Missouri. The administrator for MWSU was Carol Roever, Interim Dean of the Steven L. Craig School of Business. William Jewell College and Missouri Western State University combined survey results to represent Mid-Western United States. All Mid-Western data was collected in the spring term of 2006.

Dr. Ian Munro, Professor of English at William Jewell College was on a one year Fulbright teaching assignment in Morocco and was able to assist with data collection there. Forty-six surveys were collected from Ibn Zohr University located in Agadir, Morocco in

March 2006.

Kyle Faulconer, a college student peer, who was studying overseas in New Zealand during the spring of 2006, assisted with data collection in this island country in the South Pacific. One hundred and three surveys were collected from the University of Auckland located in Auckland, New Zealand in May 2006.

Ida Sandholtbraten, student, was the administrator of the surveys received from Norway. One hundred and thirteen surveys were collected from Norwegian University of Science and Technology located in Bergen, Norway in May 2006.

Shota Avaliani, a former international student at William Jewell and citizen of the Republic of Georgia, conducted the data collection in the Republic of Georgia. Twenty surveys were collected from Tbilisi State University in Tbilisi, Georgia in July 2006.

A research team member's personal connection to the United States Naval Academy (USNA) faculty, provided assistance for permission and administering surveys to cadets at the USNA located in Annapolis, Maryland. Eighty-eight surveys were collected from USNA.

With a complete survey sample of 609 respondents, there is a confidence level of 95 percent with a +/-4 percent margin of error. Even though it is difficult to obtain a truly random sample, the size of the sample group provides a strong foundation for the reported findings of this research.

An Excel spreadsheet program was used to create a method of entering data for preliminary analysis work. Averages and percentages were used to analyze the significant differences among the samples. ANOVA tables were created for further analysis into details among cultures.

Sample

Students attending undergraduate college classes in six different countries around the world voluntarily participated in the study. The sample was selected by convenient access in locations where the research team also had personal contacts. These contacts agreed to facilitate the data collection with direction. The survey respondents were not associated with any specific or common degree program. The survey took less than twenty minutes to complete. An attempt

was made to survey in nearly equal numbers within each country to create balance in the sample sizes. Samples from the United States home base were less challenging to obtain and control. Admittedly, some attempts to collect data fell short of any response at all or produced surveys we deemed incomplete and therefore unusable. A total of 609 students completed the forty questions, three page, paper and pencil questionnaire. Students were asked a variety of questions about their education and personal opinions using dichotomous and Likert type scale questions. The decision to include the "Do not know" choice on the scale was important to provide a better choice when respondents did not understand the question or felt that it did not apply to a particular culture. Without this option, we felt we would force an answer that was not truly appropriate or encourage more blank or unanswered questions. Questions about employment status, age, gender, citizenship, and the geographical environment they were raised in, were used to profile the characteristics of the sample groups. No attempt was made to screen for academic majors or career interests. Any survey with more than two questions left blank was deemed incomplete and not included in the final analysis.

The descriptive summary of all respondents is exhibited in Table 1. The survey represented fairly even gender balance with 49% female and 48% male respondents overall. 3% of those surveyed did not answer the gender question. The study targeted young people who potentially valued formal education. The clear majority of respondents fell into the 19-24 year age group in all six countries. We asked respondents to define themselves as a student/employee. A majority of the overall sample defined their status as a full time student with no outside employment, with the exception of the Republic of Georgia sample. That survey group gave a higher response to define themselves as full time students who also run their own business or participate in a family business operation. Even distribution of respondents raised in urban, rural and semirural environments within each country sample was reported, with the exceptions of Turkey and the Republic of Georgia. 90% of the Turkey sample reported being raised in an urban environment and the Republic of Georgia had a higher rural environment showing three times as many students defining themselves in that category. A copy of the complete survey instrument is found in Appendix A. A descriptive report of responses by country sample group is also

available. The descriptive report for the United States is found in Appendix B. Due to space limitations, please contact the authors for any additional specific data details.

Table 1. Sample characteristics (N= 609)

Gender (17 left question blank)	n	%
Male	291	47.85
Female	301	49.34
Gender (17 left question blank)	n	%
Morocco	46	91.30
Turkey	63	80.95
New Zealand	103	68.93
United States	264	84.73
Republic of Georgia	20	90.00
Norway	113	92.73
Citizenship (other or blank responses noted but not included)	n	% of total sample
Morocco	45	7.45
Turkey	64	10.43
New Zealand	99	16.23
United States	261	42.88
Republic of Georgia	20	3.31
Norway	109	18.05

Status (these data are also reported by country – overall survey numbers provided here)	n	% of total sample
Full time student with no outside employment	406	69.63
Part time student also employed full time	10	1.71
Part time student also employed part time	25	4.28
Full time student who runs own business or participates in family business	46	7.89
Part time student who runs own business or participates in family business	5	0.85
Full time student with outside employment	91	15.60
Environmental raised in (this data is also reported by country - overall survey numbers provided here)	n	% of total sample
Urban	245	40.36
Rural	138	22.73
Semi-rural	144	23.72
Blank	80	13.18

Cultural connections

To fully understand the results from this study, there must be a basic understanding of the different cultures involved in this study. Obtaining even a superficial knowledge of the cultures allows greater insight into the correlations and differences found from the data. A community is perhaps the best judge of the ethics of its members. Cultural behavior is appropriately judged within the cultural context in which it occurs. The challenge to develop globally acceptable ethical guidelines is huge given the vast cultural diversity in our world. Moral choices stem from perceptions of the decision maker. These perceptions are formed by unique life experiences and formal training that is all quite diverse. Some assumptions underlying plans for this study were that the environment one was raised in, the situation at hand, the timing of the circumstances, and the varied relationships involved, would all have an effect on ethical decision making. The study required additional insights into cultural differences to help address ethics involved in cultural interactions

in business settings.

New Zealand, located in the South Pacific, is home to over 4 million people. New Zealanders are generally characterized as being open, friendly, and hospitable. In comparison with United States citizen, they are considerably more relaxed and informal. They emphasize the family, friendship, and a strong sense of community. In regards to education, 99 of all males and females in the county are literate. New Zealand has a modern industrialized economy with a growing middle class. They tend to dress in Western fashions and are casual while maintaining a neat and clean appearance. When it comes to business values, New Zealanders are more likely to discuss leisure activities and family interests, where US citizens will bring up occupations, incomes, and career objectives with colleagues. New Zealanders value low power distance and prefer less hierarchy.

Norway, in northern Europe, is one of the most sparsely populated countries in the world. With around 4.7 million citizens, it is marked by political stability, economic progress, and development. Relative to those in the United States, Norwegians have smaller family units and are more likely to consider it improper to criticize others' problems. Norway is a Christian nation that promotes religious freedom. The people of Norway have high standards and encourage social equality. Their dress is modest and conservative. Cleanliness and dressing well is significant and extremely important in their culture. Norway has a strong economy with one of the highest standards of living in the world.

A former constituent of the Soviet Union, the Republic of Georgia, is slightly larger than the state of South Carolina. With a population of 4.7 million, Georgia has been plagued with political instability, energy shortages, and crime. These factors have complicated the pursuit of improving the standard of living. It is one of the poorest countries of the former Soviet Union. Sixty percent of the population lives in an urban environment. Georgians like to be viewed as peaceful, easy going, and romantic while expecting struggles for national identity and independence. Georgia is 60 percent Christian and the people are more influenced by family and peer values than by abstract norms and rules. Georgians value the family unit, are very literate, and appreciate direct eye contact when talking. Sloppy or careless dress is considered improper in any setting. The country's private industry and standards of commerce are still in their infant stages.

Known as the bridge between Europe and Asia, Turkey is a progressive country often misunderstood by both European and Western nations. The Turkish people want to be seen as modern, ethnically diverse, tolerant, and democrat. The 68.9 million inhabitants are progressive, Europe-learning, and very influential in the region. Sixty-four percent of the population lives in rural areas with 98 percent claiming to be Muslims. The Turkish people value group orientation over personal assertiveness and aggression. Honesty and cleanliness are important principles of the people. The family, in Turkey, is the primary social unit. Individuals have a loyalty to and are dependent upon the family. The Turkish people tend to follow style trends of Western countries and are very fashion forward with European styles.

The United States has a population of over 309 million people with 81% of that population residing in cities or suburbs. The population of the United States is growing at about 1.3% with a large portion of the growth attributable to its Latino population. So even though the cultural descriptors of the United States are led by individualism, masculinity and uncertainty avoidance, it can be argued that this is shifting as other cultures mix and influence the traditional US culture. In the United States, people tend to value initiative, innovation, and independence. There is an increased willingness to take risks and a preference for a reduction of rules due to the relatively weak uncertainty-avoidance culture. In the United States, people believe that the best bosses are those who downplay power differences and manage with a more informal flair. Accepting subordinate suggestions and working on a first name basis with subordinates is common and positive. The short-term orientation of the US culture gives focus to a concern for truth over virtue and an emphasis on quick results. US workplaces very much tend to reward individual behavior moreover team member achievements.

Morocco, has a population of about 32.2 million. The country lies in the northwest corner of Africa across the Strait of Gibraltar from Spain. One third of the population is under fourteen years old. It is primarily Islamic with the country's King in position as the political and spiritual leader. Moroccans value family, honor, dignity, hospitality, and self-control. The attire of most Moroccans is modest, neat, and well-groomed as a clean appearance is a matter of respect in Morocco. Morocco is negatively affected with high

unemployment, illiteracy, government bureaucracy, and inefficient state-owned industries. Less than two thirds of children eligible for school attend, and only 20 percent of women living in rural communities are literate.

For the purpose of this study, the sample groups from Turkey and Morocco were often viewed together in analysis work. This was done because, while the cultures of the two nations differ notably, Morocco and Turkey share more in common with each other than with the other nations in this survey. All country data has been separated into their own sample groups.

Findings

In this study, a number of questions were asked to find out what students were learning about ethics in their classes to determine the differences between cultures. It was found that there were significant differences between the exposures to ethical topics in their courses. The United States and New Zealand ranked highest in terms of ethical issues covered in the classroom. Norway and Morocco fell to the lowest end of the spectrum in terms of exposure to ethical issues.

These findings correlated with the student's responses to the need for businesses to have written or verbal standards of ethical business conduct where the United States ranked the highest with 88% of students responding that there is a need for such standards and New Zealand following with 85%. Even though the numbers for Norway and Morocco were lower, they were still relatively high at 63% and 54% respectively. These response rates indicate that students see a need for ethical standards and when they are exposed to ethical issues in the classroom the need is even more apparent. This provides some data to encourage classrooms to cover ethical behavior to increase student's awareness of ethics and increase their perceived need for ethical standards.

Another set of questions looked at their observance of unethical behavior. When asked if they ever observed unethical behavior among their peers (coworkers), 75% (65%) of students in the United States and 66% (49%) in New Zealand indicated that they had, where only 40% (40%) of Norwegian students and 57% (41%) of Moroccan students had observed unethical behavior. These

numbers are consistent with the indication of exposure to ethical concepts. It is not easy to see if there is a correlation between exposure and observed events based on a broader understanding of unethical behaviors or if there are actually fewer occurrences in Norway and Morocco. Additional studies should be done to further assess this correlation.

Questions regarding the importance of ethics in relationship to business leadership and business success again yielded the same pattern in response rates that we saw above, however the margins between were much smaller than the previous questions. For example, when students were asked about the importance of ethics for business leaders Norway's response was the lowest with 73% answering affirmative and New Zealand was the highest with 93% answering affirmative.

A series of questions were designed to gauge student's response rates around the depth of their ethical understanding. Were students simply willing to let the law serve as the standard of ethics or did that go deeper? Students who were exposed to more ethical principles in the classroom were willing to move beyond the law as the standard to a higher standard at a greater occurrence than students with less exposure. However, a utilitarian approach was more acceptable in the United States and New Zealand where as long as no one was harmed then the action was "acceptable". A more communitarian approach could be seen in Norway (72%) who responded very high that a business must be trustworthy in order to do business with them, albeit the numbers were high for all groups ranging from 43% - 62%. When asked about business' role in the community Morocco scored especially high which may be related to their philosophy of ethics or a more communitarian approach.

Business profitability is one indicator of business success and it was evident through the questions that students tied ethical principles to business success. When asked if businesses would produce a better product or gain more income if they were ethical, there was agreement across the board. However, students with greater exposure to ethical ideas in the classroom rated the likelihood of business "success" as higher in organizations that were ethical in their dealings than students with more limited exposure to these ideas. What is interesting is that students thought that businesses were more profitable when they engaged in ethical behavior even

though they responded across the board that businesses that operated with ethical standards faced unfair competition putting them at a disadvantage.

Students were later moved to more questions that attempted to uncover their own personal ethical standards. Students across the board were not very tolerant of whistle blowers. Even though there was a variance between the acceptances of the need for ethical standards, enforcing those through whistle blowing, which is often the case, was not an acceptable means of compliance. More students were willing to have the laws enforce the ethical behavior. This was not consistent with students indicating earlier that the law was not “enough” of a standard to determine ethical standards.

However, students were asked if they were willing to take a smaller paycheck to work at an ethical company. Overall, there was agreement with this statement that they would make less to work with an ethical company. However, the numbers were higher for those with a greater degree of education in the area of ethics. Students from the United States and New Zealand were more positive in their responses indicating that they saw the value of tying ethics to their own work experience and not just that of the organization. This would point to a link between education, understanding and action.

A very interesting finding was that students who had more exposure to ethics in the classroom believed that ethics could be taught, this was consistent with students in the United States and New Zealand having the highest affirmative response rates in this category. Students in Morocco and Norway more often believed that ethical behavior was part of who you are and if organizations are to have ethical employees they will need to hire them, not train them. This correlation is interesting because it indicates that students who have engaged in ethical education may have noticed a change in their ethical behavior and/or understanding thus influencing them to respond in the positive that organizations can teach ethical behavior.

Limitations and caveats

As with any research study, challenges can arise involving the

data collection process. There is potential for greater challenges when collecting data from an international consortium. It was impossible to watch how each group of surveys was administered in each country, so we had to trust those who agreed to help us that they would control the data collection process to the best of their ability and respect guidelines given to them for this action. The lack of incentives to motivate participation might have also played into response rate in some sample groups, especially with this younger age group. There were many unknown and changing factors, such as the survey location and time allowance given to complete the survey, which may have had an effect on the way the respondent answered or their ability to answer fully. These problems would only be solved if the research group personally went to each country to conduct the surveys. A consistent data collection team could make sure respondents have enough time and accurate instructions in order to properly complete the survey and potentially increase the sample sizes in each country.

The international aspect of this research survey also caused problems with respect to language. The survey was administered in English in all countries except for Turkey (where it was translated). We believe there was evidence of possible misunderstanding of the survey terms and content in Morocco where the survey was conducted in English. Other problems arose with misunderstandings of English terms that are considered common jargon in the United States. This especially caused difficulties in questions seven, nineteen, and twenty. This, in turn, possibly had an effect on the results from those questions. In reflection, we should have insisted on a translation of the survey in other languages as an option and a native speaker to review the survey used in Morocco before it was distributed. Translation with a back translation process is wise in international situations. We also recommend making sure that any American jargon is eliminated through translation or question editing and noted such concerns.

Another concern with this study is the uneven size of the samples from each country. Even though this problem was anticipated, and special efforts were made to connect with more respondents, the outcome fell short in some countries. While the sample sizes were around 100 from the United States, Norway, and New Zealand sample groups, the samples were significantly smaller in Turkey, Morocco, and Republic of Georgia. In order to obtain a stronger

foundation from these smaller sample groups, Turkey and Morocco were combined because of strong parallels in the countries cultural and religious backgrounds. Unfortunately, we have less confidence in the sample from the Republic of Georgia because of its small size of only 20 respondents. Due to this fact, we were unable to make any strong conclusions from this data sample based on that particular cultural region. We did, though, keep the data from the Republic of Georgia in our sample group because of the nature of this being an educational research project and our curiosity to see what, if any, cultural trend might surface. With any future research study concerning this country's data, a new sample would be desired.

With the design of this study being on the international stage, it is important to note that this study does not represent a sample group from every region in the world. The survey sample includes countries from the United States, Northern Europe, the Middle East, and the South Pacific. In the future this study could benefit by also collecting data in South America, Western Europe, Asia, and Africa to just name a few additional areas of interest in global ethics issues.

Conclusions

The primary purpose of this study was to better understand how US citizens compare with citizens of other nations on matters related to ethics in business management. The study offered an opportunity for formal feedback on the effects of culture and education on ethical responses in our global society that could potentially inform future research and pedagogical change.

The key findings of the research fall into two main categories. First, there is the relationship of the findings to Hofstede's theoretical foundation of cultural relations. Second, the findings support the issue of teaching ethics and the importance of doing so.

In regards to cultural framework of Hofstede this research found strong correlations in the areas of individual decisions, consequences of ethical behavior and ethical decision making. The groupings of countries had predictable results in these areas when Hofstede's model was applied. However, there were limitations on this predictability of the model when it came to time orientation,

which may lead us to the conclusion that education can have an impact on cultural norms. For example, in a country such as the United States where time orientation is typically short, the answers around ethics provided a result that utilized a longer-term time orientation. This finding could be due to the increase in awareness of the consequences of unethical behavior and the heightened attention to teaching ethics in educational settings.

The second key finding is around the concept of teaching ethics and the impact that may have. The responses from the undergraduates on questions about teaching and knowing ethics show a close relationship between learning ethics, knowing about ethics, and being aware and observing it in their communities. Undergraduate students in the six country sample groups we studied around the globe want to know more about ethics and they found it impactful when they did study ethics.

This desire expressed by students and their self-reported impact should have implications for the classroom. Coupling the findings that there are strong correlations to Hofstede's framework and the need for ethics instruction provides an insight into teaching ethics in a culturally sensitive manner. Students must learn ethics through their own cultural understanding in order for it to take hold and have an impact on behavior.

Impact of research on global business ethics education

The results from this educational research study on business global ethics provide a heightened awareness of the need for further exploration into curriculum and teaching practice regarding business ethics. There is an overwhelmingly positive response from the undergraduates surveyed in this study that there is a desire to learn more about global ethics and how it could have an impact on their practices.

First of all, there needs to be a clearer focus on cultural differences in relation to business settings. A contextual understanding is paramount for appropriately applying the principles they are learning in the classroom. Providing a cultural understanding will allow students to more fully understand and engage the cultural framework they are utilizing as well as the framework of those with whom they are interacting.

It also needs to be stated that cultures have contrasting views on the definition of ethics. With this in mind, graduates conducting business on the international level will better understand different perspectives they encounter if they are provided this knowledge. Varying definitions of what ethics is can reinforce the need for written regulations or set standards.

The variety in the categorical answer is explained by cultural understandings set forth by Hofstede. The materials are present to more adequately understand the different cultures. However, this understanding needs to be applied to ethical education so that there is no longer a mono-cultural understanding of ethical principles. Culture does matter.

In addition to these needed curriculum changes in business ethics courses, the concept of global ethics should be taught across all disciplines. It is obvious from the results of this study that undergraduates from different academic fields want and need to learn more about ethics in a global setting. Business and ethics affects everyone, no matter what the profession.

As we are operating in a global environment we are more and more aware of the interdisciplinary nature of business. Most college graduates will engage in an organization of some nature whether that is a for-profit organization or non-profit organization. An understanding of how to engage in ethical practices impacts many, if not all, fields of study.

The results from this study can only be strengthened through further research on this topic. Even though the examination of global business ethics is a relatively new field, the opportunity for gaining more knowledge is wide-open. It would be beneficial to expand this study to additional countries/cultures to see if the results remain consistent.

In addition, a longitudinal study that looks at applying the contextual approach and then seeing the impact on behavior over time would allow for a testing of this hypothesis. While the teaching of ethics in college classes has been in effect for at least a decade, the lessons may not be translating to business practices, and therefore failing to verify the principles in business that employ or attract students as customers. The culture of a company imitates the ethics of its top officers, and pervades the entire organization. The sociocultural influence is not quick to change and certainly a breakdown in business settings has high potential with the increasingly strong

influence of globalization.

The bottom line is that business global ethics is a prevalent topic that needs to be discussed and given more attention in the research field. It affects everyone at varying levels, and it will not be going away anytime soon. Helping to instill this knowledge now in undergraduates, will better prepare them for the future. Teaching ethics is a valiant effort that must be improved and sustained to avoid becoming futile.

APPENDIX A: a survey

This survey is part of a research project at William Jewell College in the United States. It is intended to gain information about how people respond to issues regarding business ethics. We appreciate your time to complete the survey. Your identity will not be connected to your answers in any possible publication or use of the data. The term ethics is used to mean “standards of business conduct and moral values”.

1. Have you learned about ethics in your education/classes?

1) Yes 2) No

2. Have you learned about Total Quality Management?

1) Yes 2) No

3. Do you think most businesses have any written or verbal standards of ethical business conduct that provide guidance to employees?

1) Yes 2) No

4. Do you ever observe misconduct or unethical behavior in your classes among your peers?

1) Yes 2) No

5. Do you ever observe misconduct or unethical behavior in businesses you currently work at, or have work at in the past?

1) Yes 2) No

6. Do you think ethics is an important concern to business leaders today?

1) Yes 2) No

7. On a scale of 1-10, with 1 being the lowest and 10 being the highest, what score would best describe how serious the concern is for misconduct or unethical behavior in our world today?

Circle the number that best matches your level of agreement with the following statements:

Strongly Agree	Agree	Neutral	Disagree	Strongly disagree	Do not know
1	2	3	4	5	6

8. Businesses succeed because they are moral/honest.
9. You should not sacrifice your good name for short term gain.
10. The truth will always come out and it will matter.
11. The law is the only standard that counts in business.
12. People behave differently when eye contact is made.
13. The law is intended to be the minimum guideline, not the maximum.
14. The only sustainable advantage a business has is its reputation.
15. Corruption is simply a predictable outcome of the highly competitive business world.
16. If no one is harmed, business decisions are considered to be good and appropriate.
17. Businesses need to be trustworthy for customers to support them and put money into them.
18. It is hard to be ethical and also make a profit.
19. You cannot jumpstart an economy until you eliminate corruption.
20. No one likes a “whistleblower” who tells a company outsider about bad business decisions.
21. Ethics cannot be taught. Employers must hire honest employees with integrity.

22. Being community minded is important to business success.
23. Evasive answers are more courteous. "No" is a word with harsh implications.
24. Friendship and commerce must exist together in business negotiations.
25. Conservative dress is important to business success.
26. Products /services of an ethical business have better quality.
27. International companies are more ethical than smaller businesses.
28. Small and medium size businesses are more ethical than large scale businesses.
29. Businesses in the private sector are more ethical than businesses in the public sector.
30. Businesses face unfair competition because of being ethical in their practices.
31. I would prefer to work for an ethical business than an unethical one, even though I would be paid 25% less in salary with the ethical company.
32. I would prefer to buy products from an ethical business than an unethical one even if the price is 25% higher.
33. More emphasis should be placed on ethical training in educational settings.
34. Please check your age:
 - 1) 15-18
 - 2) 19-24
 - 3) 25-30
 - 4) 31-36
 - 5) 37-42
 - 6) 43 and over

35. Sex: 1) Male 2) Female

Environment you were raised in:

1) urban 2) rural 3) semi-rural

36. Please tell us what country you are a citizen of:

- 1) Morocco
- 2) Turkey
- 3) Thailand
- 4) New Zealand
- 5) United States
- 6) Other (specify)
- 7) Mexico
- 8) Republic of Georgia
- 9) Norway

37. Please define your status as a student / employee:

- 1) Full-time student with no outside employment
- 2) Part-time student who is also employed full time
- 3) Part time student who is also employed part-time
- 4) Full time student who also runs own business or participated in family business operation
- 5) Part time student who also runs own business or participates in family business operation
- 6) Full time student with outside employment
- 7) Other (specify)

38. Please estimate the number of news stories you can remember seeing about unethical business practices in the past 12 months:

- 1) 0-5
- 2) 6-12
- 3) 12-20
- 4) 21-29
- 5) 30 or more

39. Does publicity about unethical business practices make you think differently about being a customer of that business?

1) Yes 2) No

40. Does publicity about unethical business practices make you think differently about going to work for that business as an employee?

1) Yes 2) No

APPENDIX B: descriptive results of United States survey sample: n= 264 / 609

Note: Percentages reported across a row may not equal 100% due to blank responses

	YES %	NO %
Q1. Have you learned about ethics in your education/classes	91.98	8.02
Q2. Have you learned about Total Quality Management	38.17	61.83
Q3. Do you think most businesses have any written or verbal standards of ethical business conduct that provide guidance to employees?	88.17	11.83
Q4. Do you ever observe misconduct or unethical behavior in your classes among your peers?	75.29	24.71
Q5. Do you ever observe misconduct or unethical behavior in businesses you currently work at, or have worked at in the past?	64.89	33.97
Q6. Do you think ethics is an important concern for business leaders today?	85.11	14.12
Q7. On a scale of 1-10, with 1 being the lowest and 10 being the highest – what score would best describe how serious the concern is for misconduct or unethical behavior in our world today?	Mean: 6.5	Median: 7

APPENDIX B	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Do not Know
Q8. Businesses succeed because they are moral/honest.	5.34	34.35	29.39	22.90	5.73	2.29
Q9. You should not sacrifice your good name for short term gain.	56.87	33.21	5.34	1.91	1.53	1.15
Q10. The truth will always come out and it will matter.	27.86	48.85	8.40	12.60	1.15	1.15
Q11. The law is the only standard that counts in business.	3.05	15.65	22.52	40.46	18.32	0.00
Q12. People behave differently when eye contact is made.	23.28	56.49	13.36	4.20	0.76	1.91

APPENDIX B	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Do not Know
Q13.The law is intended to be the minimum guideline, not the maximum.	8.78	42.75	22.90	18.32	3.82	3.05
Q14. The only sustainable advantage a business has is its reputation.	6.87	36.64	28.24	21.76	4.20	2.29
Q15. Corruption is simply a predictable outcome of the highly competitive business world.	4.96	29.39	24.43	29.77	8.02	3.44
Q 16. If no one is harmed, business decisions are considered to be good and appropriate.	2.29	27.10	21.76	39.69	8.40	0.76
Q17. Businesses need to be trustworthy for customers to support them and put money into them.	29.77	53.82	9.16	6.49	0.38	0.00
Q18. It is hard to be ethical and also make a profit.	2.29	14.12	14.12	50.00	17.56	1.15
Q19. You cannot jumpstart an economy until you eliminate corruption.	4.20	23.28	29.01	29.01	6.49	7.63
Q20. No one likes a "whistle-blower" who tells a company outsider about bad business decisions.	7.63	29.01	27.10	25.19	5.34	4.96
Q21. Ethics cannot be taught. Employers must hire honest employees with integrity.	6.87	33.97	16.79	31.30	9.92	0.38
Q22. Being community minded is important to business success.	14.89	63.74	13.36	4.20	1.53	2.29
Q23. Evasive answers are more courteous. "No" is a word with harsh implications.	1.53	16.79	22.90	39.31	13.74	5.73
Q24. Friendship and commerce must exist together in business negotiations.	5.73	43.51	27.86	18.70	2.29	1.53
Q25.Conservative dress is important to business success.	3.82	39.69	33.97	15.65	4.96	0.76

APPENDIX B	Strongly agree	Agree	Neutral	Disagree	Strongly disagree	Do not Know
Q26. Products /services of an ethical business have better quality.	11.45	30.92	29.39	17.56	4.20	6.49
Q27. International companies are more ethical than smaller businesses.	2.29	4.20	25.19	35.50	17.18	15.27
Q28. Small and medium size businesses are more ethical than large scale businesses.	4.58	30.53	25.19	22.90	4.96	11.83
Q29. Businesses in the private sector are more ethical than businesses in the public sector.	2.67	16.79	34.35	22.52	5.73	17.56
Q30. Businesses face unfair competition because of being ethical in their practices.	5.73	30.53	26.72	23.28	5.34	7.63
Q31. I would prefer to work for an ethical business than an unethical one, even though I would be paid 25% less in salary with the ethical company.	24.43	34.35	21.37	9.54	3.82	6.49
Q32. I would prefer to buy products from an ethical business than an unethical one even if the price is 25% higher.	13.74	35.88	27.86	15.65	4.96	1.91
Q33. More emphasis should be placed on ethical training in educational settings.	26.34	51.53	14.89	5.34	0.76	1.15
Q34-37 are reported in sample section; Table 1						
Q38. Please estimate the number of news stories you can remember seeing about unethical business practices in the past 12 months:	0-5 38.17%	6-12 37.79%	12-20 15.56%	21-29 2.29%	30 or more 5.73%	Blank

	YES %	NO %
Q39. Does publicity about unethical business practices make you think differently about being a customer of that business?	83.21	16.41
Q40. Does publicity about unethical business practices make you think differently about going to work for that business as an employee?	88.55	11.07

References

Adler Nancy (2002), *International dimensions of organizational behavior*, Cincinnati, OH, USA

Ahmed Mohamed, Chung Kung Young, Eichenseher John (2003), *Business student's perceptions of ethics and moral judgment: A cross-cultural study*, "Journal of Business Ethics", V. 43, n. 1-2, pp. 89-102

Alsop Ronald (2006), *Business ethics education in business schools*, "Journal of Management Education", V. 30, n. 1, pp. 11-14

Baetz Mark, Sharpe David (2004), *Integrating ethics content into the core business curriculum: Do core teaching materials do the job?* "Journal of Business Ethics", V. 51, n.1, pp. 53-62

Beggs Jeri Mullins, Lund Dean Kathy, Gillespie Janet, Weiner Joan (2006), *The unique challenges of ethics instruction*, "Journal of Management Education", V. 20, n. 1, pp. 5-10

Bond Michael (1987), *Chinese values and the search for cultural-free dimensions of culture*, "Journal of Cross Cultural Psychology", V. 18, n. 2, pp. 143-164

Brinkman Johannes, Sims Ronald (2001), *Stakeholder-sensitive business ethics teaching*, "Teaching Business Ethics", V. 5, n. 2, pp. 171-193

Chiang Flora, Birtch Thomas (2007), *The transferability of management practices: Examining cross cultural differences in reward preferences*, "Human Relations", V. 60, n. 9, p. 1293-1330

Clugston Michael, Howell Jon P., Dorfman Peter W. (2000), *Does cultural socialization predict multiple bases and foci of commitment?* "Journal of Management", V. 26, n. 1, pp. 5-30

Cowton Christopher, Cummins Julian (2003), *Teaching business ethics in UK higher education: progress and prospects*, "Teaching Business Ethics", V. 7, n. 1, pp. 37-54

Dienhart John (2000), *Business, Institutions, Ethics*, Oxford University Press

Etzioni Amitai (1989), *Are business schools brainwashing their MBAs?* "Business and Society Review", V. 70, pp. 18-19

Fiske Alan (1992), *The four elementary forms of sociality: Framework for a unified theory of social relations*, "Psychological Review", V. 99, pp. 689-723

Fulmer Robert (2005), *What leaders and their organizations can do to develop ethical leaders*, in Doh Jonathan, Stumpf Stephen (Eds.), *Handbook on Responsible Leadership and Governance in Global issues*, Northampton, MA, USA, Edward Elgar

Gomez-Mejia Luis, Welbourne Theresa (1991), *Compensation strategies in a global context*, "Human Resource Planning", V. 14, n. 1, pp. 29-42

Hall Edward, Hall Mildred Reed (1990), *Understanding cultural differences*, Yarmouth, ME, USA, Intercultural Press

Harzing Anne-Wil, Hofstede Geert (1996), *Planned change in organizations: The influence of national culture*, in Bamberger Peter, Erez Miriam, Bacharach Samuel (Eds.), *Research in the Sociology of Organizations*, London, UK, JAI Press, pp. 297-340

Hill Alexander, Steward Ian (1999), *Character education in business schools: pedagogical strategies*, "Teaching Business Ethics", V. 3, n. 2, pp. 179-193

Hofstede Geert (1994), *Culture's consequences: International differences in work-related values*, Sage Publications, Newbury, CA, USA

Holmes Arthur (1984), *Ethics: approaching Moral Decisions. Countours of Christian Philosophy*, Downers Grove, LC, USA, Intervarsity Press

Hofstede Geert (1983), *Dimensions of national culture in fifty countries and three regions*, in Deregowski J.B., Dziurawiec S., Annios R.C. (Eds.), *Explications in Cross-Cultural Psychology*, Lisse, Swets and Zeitlinger, pp. 335-355

Hofstede Geert (1980), *Culture's Consequences: International Differences in Work-Related Values*, Beverly Hills, CA, USA, Sage

Hofstede Geert (1979), *Value systems in forty countries: interpretation, validation, and consequences for theory*, in Eckensberger Luz, Lonner Walter, Poortinga Ype(Eds.), *Cross-Cultural Contributions to Psychology*, Lisse, Swets and Zeitlinger, pp. 398-407

Hofstede Geert, Hofstede Jan-Gert (2005), *Cultures and Organizations: Software of the Mind*, New York, NY, USA, McGraw-Hill

House Robert, Hanges Paul, Javidan Mansour, Dorfman Peter, Gupta Vipin (2004), *Culture, leadership, and organizations: The GLOBE study of 62 societies*, London, UK, Sage

Husted Bryan (2005), *Culture & ecology: A cross-national study of the determinants of environmental sustainability*, "Management International Review", V. 45, n. 3, pp. 349-71

Jackson Kevin (2006), *Breaking down the barriers: Bringing initiatives and reality into business ethics education*, "Journal of Management Education", V. 30, n. 1, pp. 65-89

Kavathatzopoulos Iordanis (1993), *Development of a cognitive skill in solving business ethics problems: The effect of instruction*, "Journal of Business Ethics" V. 12, pp. 379-386

Kogut Bruce, Singh Harbir (1988), *The effect of national culture on the choice of entry mode*, "Journal of International Business Studies", V. 19, n. 3, pp. 411-32

Kwok Chuck, Tadesse Solomon (2006), *National culture and financial systems*, "Journal of International Business Studies", V. 37, pp. 227-47

Landsberg Mitchell (2007), *China closes food plants*, "Chicago Tribune", June 28, Sec 2, p. 14

Lee Monle, Ruhe John (1999), *Ethical mindsets of Christianity and Confucianism: A comparative study*, "Journal of Value-Based Management", V. 12, pp. 13-27

Lewis Phillip (1985), *Defining business ethics; like nailing jello to a wall*, "Journal of Business Management", V. 4, pp. 377-408

Lowe Kevin, Milliman John, De Cieri Helen, Dowling Peter (2002), *International compensation practices: A ten-country comparative analysis*, "Human Resource Management", V. 41, pp. 45-66

Lund Dean Kathy, Beggs Jeri Mullins (2006), *University professors and teaching ethics: Conceptualizations and expectations*, "Journal of Management Education", V. 30, n. 1, pp. 15-44

MacNab Brent Robert, Brislin Richard, Worthley Reginald, Galperin Bella, Jenner Steve, Lituchi Terri, Ravlin Elisabeth, Tiessen James, Turcotte Marie-France (2004), *Effective ethics management and culture: Examination of internal reporting and whistle-blowing within a NAFTA member context*. Paper presented at the 9th Annual International Society for the Study of Work and Organizational Values (ISSWOV) Conference, August 2004, New Orleans, LA. USA

Macnab, Brent Robert, Worthley Reginald, Jenner, Steve (2010), *Regional Cultural differences and Ethical Perspectives within the United States: Avoiding Pseudo-emic Ethics Research*, "Business and Society Review", V. 115, n. 1, pp. 27-55

Matherne Brett, Gove Steve, Forlanie Victor, Janney Jay J. (2006), *"Walk the talk": Developing personal ethical agency through a business partnership program*, "Journal of Management Education", V. 30, n. 1, pp. 106-133

McDonald Gael, Donleavy Gabriel (1995), *Objections to the teaching of business ethics*, "Journal of Business Ethics", V. 14, pp. 839-853

McSweeney Brendan (2002), *Hofstede's model of national cultural differences and their consequences: A triumph of faith-a failure of analysis*, "Human Relations", V. 55, n. 1, pp. 89-118

Oddo Alfonso (1997), *A Framework for teaching business ethics*, "Journal of Business Ethics", V. 16, pp. 293-297

Meisel Steven, Fearon David (2006), *"Choose the future wisely": Supporting better ethics through critical thinking*, "Journal of Management Education", V. 30, n. 1, pp. 149-176

Pallab Paul, Abhijit Roy, Kausiki Mukhopadhyay (2006), *The Impact of Cultural Values on Marketing Ethical Norms: A Study in India and the United States*, "Journal of International Marketing", V. 14, n. 4, pp. 28-56

Parks Sharon (1993), *Is it too late: Young adults and the formation of professional ethics*, in Piper Thomas (1993), *Rediscovery of purpose: the genesis of the leadership, ethics, and corporate responsibility initiative*, in Piper Thomas, Gentile Mary, Parks Sharon (Eds.), *Can Ethics Be Taught?* Boston, MA, USA, Harvard Business School, pp. 1-12

Payne Stephen (2006), *The ethical intention and predication matrix: Reducing perceptual and cognitive biases for learning*, "Journal of Management Education", V. 20, n. 1, pp. 177-194

Rottig Daniel, Heischmidt Kenneth (2007), *The Importance of ethical training for the improvement of ethical decision-making: Evidence from Germany and the United States*, "Journal of Teaching in International Business", V. 18, n. 4

Schwartz Shalom (1994), *Beyond individualism and collectivism: New cultural dimensions of values*, in Kim Uichol, Triandis Harry, Kagitcibasi Cigdem, Choi Sang-Chin, Yoon Gene (Eds.), *Individualism and Collectivism: Theory, Method and Applications*, Thousand Oaks, CA, USA, Sage, pp. 85-119

Sims Ronald R. (2002), *Business ethics teaching for effective learning*, "Teaching Business Ethics", V. 6, pp. 393-410

Solberg Joseph, Strong Kelly, McGuire Charles (1995), *Living (not learning) ethics*, "Journal of Business Ethics", V. 14, pp. 71-81

Taft Susan, White Judith (2007), *Ethics education: Using inductive reasoning to develop individual, group and organizational and global perspectives*, "Journal of Management Education", V. 31, n. 5, pp. 614-646

Trevino Linda Klebe, Weaver Gary, Reynolds Scott (2006), *Behavioral ethics in organizations: A review*, "Journal of Management", V. 32, pp. 951-990

Trevino Linda Klebe (1992), *Moral reasoning and business ethics: Implications for research, education and Management*, "Journal of Business Ethics", V. 11, pp. 445-459

Triandis Harry (1995), *Individualism and collectivism*, Boulder, CO, USA, Westview Press

Triandis Harry (1982-1983), *Dimensions of cultural variations as parameters of organizational theories*, "International Studies of Management and Organizations", V. 12, n. 4, pp. 142-143

Triandis Harry, Vassiliou Vasso, Vassiliou George, Tonaka Yasumasa, Shanmugam A. (1972), *The Analysis of Subjective Culture*, New York, NY, USA, Wiley

Trompenaars Fons (1993), *Riding the Waves of Culture*, London, UK, Economist Books

VanSandt Craig (2005), *Three on three: A tale for business ethics classes*, "Journal of Management Education", V. 29, n. 3, pp. 475-489

Weber James (1999), *Measuring the impact of teaching ethics to future managers: A review and recommendations*, "Journal of Business Ethics", V. 9, pp. 183-190

Williams Geoffrey, Zinkinn John (2008), *The effect of culture on consumers' willingness to punish irresponsible corporate behaviour: applying Hofstede's typology to the punishment aspect of corporate social responsibility*, "Business Ethics: A European Review", V. 17, n. 2

Woo Carolyn (2003), *Personally responsible*, "BizEd", 11 May, pp. 22-27

Wynd William, Mager John (1989), *The business and society course: Does it change student attitudes?* "Journal of Business Ethics", V. 8, pp. 487-491

Sintesi

La comunicazione d'impresa è oggi dominata da due argomenti d'avanguardia: l'etica nel funzionamento dell'economia statunitense e la crescente globalizzazione della società e del mercato.

Il progetto di ricerca, promosso dal William Jewell College (Missouri) e illustrato nel contributo del 2012, indaga entrambe le tendenze, per mettere a fuoco l'impatto della cultura sull'educazione all'etica.

Grazie all'indagine condotta in sei Paesi, lo studio è riuscito a giungere alle differenti strutture culturali impiegate nella presa di decisioni di natura etica. E i risultati offrono un contributo decisivo alla piena comprensione delle implicazioni interculturali che

agiscono sui valori etici nel contesto aziendale. Ciò consente, pertanto, di penetrare a fondo nell'educazione all'etica e nell'esigenza di una comprensione contestuale dell'etica applicata.

