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Business Ethics: A Cross-Cultural Comparison between Hong Kong and the United States

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Abstract

This study examines the impact of business ethics and culture. The authors used the Personal Business Ethical Scores (PBES) questionnaire to evaluate the responses of graduate-level business students in the United States and Hong Kong when they are presented with ethical dilemmas, as well as the National Culture Survey to determine the extent of the association between five cultural dimensions and business ethics in Hong Kong and the United States. Research suggests that in any country, whether one works in the public or private sector, ethical norms exist--religious ethics, social ethics, and business ethics. Yet, despite the existence of ethical norms, ethics can be viewed differently within and among cultures and countries; such differing viewpoints may give rise to conflicts. The degree of conflict varies depending on the issues and the people involved, and whether the conflict is domestic or international.

Key words: Cross-cultural research, business ethics, business students, culture, cultural dimensions.

Introduction

Business ethics is a concept that is not easily agreed upon. While certainly not a new concept, and found in every business and culture, its definition differs from person to person. De George (1999, p. 23) suggests that the term "business ethics" can be interpreted either as a movement or as part of the discipline of ethics. For purposes of this research, the concentration is on the latter. Business ethics as considered part of the general field of ethics is the interaction of ethics and business (De George, 1999; Cavico and Mujtaba, 2009; Mujtaba, 2010).

Cavico and Mujtaba (2009) consider business ethics as a form of "applied ethics" and define it as "a specialized study of moral right and wrong," concentrating on the use of ethical

principles in business. Yet it is possible for individuals in a business setting with different moral values and codes of ethics to agree, through a decision process, on specific actions that are to be taken and what presides in business dealings. Buller, Kohls, and Anderson (1991, p.768) express this as an "agreement of behaviors but not on moral values or codes underlying the behaviors." Enderle (1999) suggests that in order to be able to understand business ethics, the stakeholders need to be identified as the individuals, the organization, and the system. This constituent group formulation provides a framework in order to understand the definition and application of business ethics and international business ethics in a more concrete manner. Waters *et al.* (1986), concerned with the ethical issues and moral concerns business managers encounter on a daily basis, developed a total of 193 separate vignettes based on open-ended interviews with 33 managers from ten firms. With this approach, they were able to group moral issues according to the affected stakeholder group. Furthermore, the managers received no preconceived definitions of ethics or morals. One observation was that managers used the words ethics and morals interchangeably, but relied more on the use of the word ethics.

With globalization advancing and expanding and the business environment constantly changing, some researchers have conducted cross-national analyses of ethical beliefs (Preble & Reichel, 1988; Lysonski & Gaidis, 1991; Nyaw & Ng 1994). Other studies focused more on business ethics from a marketing perspective or from a philosophical perspective. Lacking however, is a study of ethical behavior and attitudes. Ethical dilemmas that a person could encounter in his or her professional life were grouped in categories of moral problems so as to better understand and study the analytical process an individual must go through to undertake an action. In 1979, the Society for Values in Higher Education sponsored the Summer Institute on Ethical Issues in the Management of Public and Private Institutions. During this program, a number of ethical issues were addressed, from which a number of categories of problems emerged. Do ethical behaviors and attitudes vary according to the types of problems? To maintain consistency, researchers (Fritzsche & Becker, 1983 & 1984; Lysonski & Gaidis, 1991) selected and used the same five categories of ethical dilemmas in their research. A series of vignettes were developed specifically to refer to the five categories of ethical dilemmas: coercion and control, conflict of interest, physical environment, paternalism, and personal integrity.

Fritzsche and Becker's (1983 & 1984) study was directed towards marketing managers. With the respondents' replies to the five ethical dilemmas, the researchers were able to identify a pattern. In their findings, they observed that the rationale of most respondents was predominantly utilitarian philosophy, while three respondents used a theory of rights and one respondent used the justice theory. The decisions most managers made were based on the consequences as opposed to any set rule they were to follow. Lysonski and Gaidis (1991) similarly analyzed the ethical tendencies and reactions among university business students in the United States, Denmark, and New Zealand. Their questionnaire consisted of a series of vignettes developed specifically to refer to five categories of ethical dilemmas (mentioned in the previous paragraph). The results of their study demonstrated that all respondents reacted similarly to the questionnaire regardless of their country of origin. The authors then compared their findings of business student to practicing managers and found both groups shared a "degree of sensitivity to ethical dimensions of business decision-making" (Lysonski & Gaidis, 1991 p. 141). Preble and Rachel (1988) analyzed the ethical beliefs of university business students in Israel and the United States, and also performed a cross-cultural comparison. Their questionnaire consisted of ten ethical statements that measured ethical standards in marketing management including several questions that pertained to the respondents' background. The researchers concluded in their study that the fact Israel is a younger country as compared to the U.S. did not have any bearing; both countries

had similarities, yet significant differences. Both countries demonstrated high moral standards. They found it was difficult to support their initial hypothesis that Israelis demonstrated "more idealistic tendencies" than Americans did and surprisingly enough found that the world was increasingly becoming homogenized.

Other Studies in Business Ethics and Culture

Typically, research in the area of ethics was centered on managers and businesses. Studies examined attitudes of managers towards ethical beliefs in the United States (Fritzsche & Becker, 1983; Fritzsche & Becker, 1984; Longenecker, McKinney & Moore, 1989; and Mujtaba 1997); South Africa and Australia (Abratt, Nel & Higgs, 1992); Mexico, Canada and the United States (Elahee, Kirby & Nasif, 2002); and in Hong Kong (Lee, 1981). Researchers conducting other studies, using Clark's 1966 survey questionnaire (Arlow & Ulrich, 1980 & 1988; Stevens, 1984; Wynd & Mager, 1989; and Stephenson, Galbraith & Grimm, 1995; Mujtaba, 1997; and Cavico & Mujtaba, 2009; Mujtaba, Cavico, McCartney, and DiPaolo, 2009; Mujtaba, 2010) in the area of business ethics started to incorporate social responsibility and began to focus on students and executives.

John Clark developed a survey questionnaire in the 1960s that contained two ethical scales comprising a total of 18 situations or dilemmas: the first ethical scale included 11 dilemmas he categorized into a Personal Business Ethics Score (PBES) to measure the moral standards of an individual's integrity and honesty, and the second ethical scale, included 7 scenarios he categorized into a Social Responsibility Scale (SRS) to measure the degree an individual feels morally responsible for his/her welfare and that of society (Mujtaba, 2010). By using the ethical business dilemmas, he sought to determine, test, and evaluate an individual's commitment towards personal integrity and honesty. Each respondent used five-point Likert scale to indicate the degree of approval or disapproval. With the assistance of five UCLA faculty members, Clark was able to assess the validity of the two scales in 1966, and he published a study using the results of this survey questionnaire which he tested on executives that were participating in a training program at the University of California in Los Angeles (Stevens, 1984; Wynd & Mager, 1989; Mujtaba, 1997; and Cavico & Mujtaba; 2009).

In an attempt to assess the ethical behavior and values between two groups, Arlow and Ulrich (1980) conducted a study with 120 participants comprised of undergraduate senior business students majoring in management, marketing, and accounting that were about to enter the job market as future executives and business executives. Clark's Personal Business Ethical Scores (PBES) 1966 questionnaire was divided into two dimensions – personal business ethics and social responsibility - and administered twice: first, prior to any discussion on the subject in their *Business and Society course*, and second, four months later in their last week of the school semester. Personal Business Ethical Scores (PBES) responses showed that there were no significant differences between business student majors. Data from a study conducted by Clark in 1965 on 103 executives was used for the comparative analysis. Comparative results showed executives had significantly higher personal ethics but a lower score in social responsibility. Furthermore, students overall had surprisingly lower mean scores than expected on their PBES, compared to the executives, yet scored higher on their social responsibility scale. The findings surprised the authors, expecting the undergraduate students to have higher scores on both dimensions, reflecting a new generation (Arlow & Ulrich, 1980).

Arlow and Ulrich's (1985) research over a four-year period compared 120 undergraduate business seniors enrolled in business school and followed up with them after they completed

school and began working as executives. The business seniors in the 1980 study were mailed the same survey to test whether their responses would be different. Of the original 120 respondents only 110 were found, of which 73 responded. The ethical dilemmas used in the survey were based on the business ethics questionnaire developed by John Clark in 1966. Results over time demonstrate that both sampled groups ranked family training as the most important influence in developing general ethical business principles, and school-university the least important. The researchers concluded that there were no significant differences in the study participants' PBES scores over time thus no long-term effect on the former business students' participation in the *Business and Society* course could be demonstrated. Furthermore, the results of the study suggested that the students' increased awareness of business ethics was temporary and possibly due to the course, but afterwards regressed to their original values (Arlow & Ulrich, 1980, 1985 & 1988).

Using Clark's 1966 PBES survey questionnaire, Stevens (1984) set out to determine if any difference existed between 349 business students and 113 manufacturing executives. The Social Responsibility Scores concluded there were no significant differences between the business students PBES and the executives. The Personal Business Ethics Scale revealed differences in ethical standards; and statistically different results, executives mean scores ($X_E= 45.52$) higher than the students mean scores ($X_s= 39.56$) (Stevens, 1984).

Wynd and Mager (1989) used Clark's PBES survey to determine whether there were significant differences in attitudes towards ethical decision-making in students before and after they took a course titled *Business and Society*. Arlow and Ulrich (1980) conducted this same study, but Wynd and Mager designed this one somewhat differently. In this study, two groups of students were organized: during a two and a half year period, 345 students in eight independent course groups were surveyed on their first day of class. On the last day of class, the other group of 205 students in seven course groups was surveyed. Their survey questionnaire had a four-point Likert scale: Results demonstrated there was no significant difference between both groups of students' behavior towards ethical decision-making and social responsibility before or after taking the *Business and Society* course (Wynd & Mager, 1989).

Stephenson, Galbraith, and Grimm (1995) adapted Clark's PBES survey questionnaire by selecting eight scenarios to compare five constituent groups: 106 seniors from an accredited university in their final year and in a Business Policy class; 65 MBA students; 28 small business owners; 18 Advisory Board members from the School of Business, and 22 full-time faculty members from the School of Business and Economics. Each survey participant was asked to assess each question in three ways: what the hypothetical person in that situation would do, what the survey participant would do, and what the survey participant felt he/she should do.

Their findings indicated that each respondent perceived themselves to be more ethical than others (supports previous findings by Tyson, 1992); over 40% of the members of the constituent groups believed the hypothetical decision makers would make unethical decisions and were the least capable of making ethical decisions; and all constituent groups unanimously agreed upon and supported proposed actions for the development of principles of business ethics, the development of ethics courses in business schools, and the introduction of Industry Codes of Ethics. Furthermore, the findings support further review of business codes of conduct and ethical business training for employees by businesses (Stephenson, Galbraith, & Grimm, 1995).

It is only within the past two decades that researchers (Preble & Reichel, 1988; Lysonski & Gaidis, 1991; and Nyaw & Ng, 1994) have expanded their analysis to include both cross-cultural and ethical beliefs, while continuing to focus on students. Nyaw and Ng (1994) used Hofstede's (1980) framework of four cultural dimensions (individualism-collectivism,

masculinity-femininity, power distance, and uncertainty avoidance) to examine researchers' cross-cultural studies of ethical beliefs, and evaluated from a utilitarian theory perspective the different reactions of university business students from Taiwan, Japan, Canada, and Hong Kong, when ethical dilemmas involved employees, supervisors, customers, and suppliers. In this study, Nyaw and Ng (1994) attempt to measure the respondents' ethical beliefs grouped according to the relationship with the ethical dilemma. The five stakeholders in this study (determined by Waters, Bird, & Chant, 1986) relate to the moral concerns that managers' experience continually while on the job; these stakeholders are customers, employees, suppliers, supervisors and business rivals.

Preble and Reichel (1988) analyzed ethical beliefs of undergraduate students from the United States and Israel. Their results indicate that while many significant cultural differences existed, the two groups also had significant similarities. One of these similarities was that undergraduate students from both countries maintained "relatively high moral standards both on the theoretical-conceptual level and on the concrete-behavioral level" (Preble & Reichel, 1988, p. 947). Lysonski and Gaidis (1991) in their sample included students from the United States, Denmark, and New Zealand. The purpose of this study was to examine how students reacted to ethical dilemmas when presented with them. Their findings showed that regardless of the country, the students reacted similarly. Recent research (Tsui & Windsor, 2001) included a comparison among Australia, Mainland China, and Hong Kong auditors, which demonstrated a link between cultural differences and their ethical way of thinking. Their cross-cultural study of ethical reasoning was based on Kohlberg's 1969 Cognitive Moral Development Theory that explains the rationale behind an individual's particular ethical choice, and Hofstede's Culture Theory that defines culture in terms of five dimensions. Furthermore, Hofstede (1993, 2001, 2005) found cultural differences do affect an individual's decision-making process (Tsui & Windsor, 2001).

Hofstede (1990, 1993, 2001, & 2005) developed the most widely used and influential national cultural study which has been expanded to fifty countries and three regions. Using a blend of empirical and varied analyses, Hofstede was able to define generalized cultural traits known as the five dimensions of cultural variations, identified as *individualism* (IND), *power distance* (PD), *masculinity* (MAS), *uncertainty avoidance* (UA), and the Confucian Dynamism or *Long-Term Orientation* (LTO). Each cultural dimension is based on fundamental problems that every society confronts. According to Hofstede's (1993, 2001, 2005) definitions of the national cultural dimensions, he considers Hong Kong and Mainland China similar in cultural values. Understanding the LTO cultural dimension for Hong Kong can assist in explaining the economic success many Asian countries have experienced in the past and how Hong Kong business people look to structure their businesses for the future. A review of other studies was done: Bond, 1980; Hall, 1984-1985; Hoppe, 1990; Lowe, 1993; Søndergaard, 1994; Shane, 1995; Helmreich & Merritt, 1998; de Mooij, 2001; Mouritzen, 2002; and van Nimwegen, 2002.

Methodology

The research for this study was conducted at six university campuses; three in the United States (two in Austin, Texas and one in Birmingham, Alabama) and three in Hong Kong. The targeted population was 500 graduate-level business students, 250 in each country. All participants included in the data analysis are graduate-level business students, and expected to be fluent in English. Data was collected by means of a self-administered questionnaire survey. The

survey is in English and no translation is required, since English is the dominant language of the United States and English is one of the two official languages of Hong Kong (Cantonese being the other).

The survey questionnaire is divided into three parts. Part I of the survey questionnaire contains demographic questions. Part II of the survey questionnaire consists of Clark's Personal Business Ethics Score questions that will measure the graduate-level business students' level of commitment to personal integrity and honesty in business decisions and to the laws that govern business. Part III of the survey questionnaire consists of Hofstede's National Culture questions that will compare the graduate-level business students in the United States and in Hong Kong to Hofstede's previously published data.   Hofstede's National Culture questionnaire has been replicated on numerous occasions (Bond, 1980; Hall, 1984-1985; Hoppe, 1990; Lowe, 1993; Søndergaard, 1994; Shane, 1995; Helmreich & Merritt, 1998; de Mooij, 2001; Mouritzen, 2002; and van Nimwegen, 2002).

The following research propositions consider the association between cultural behavior in the United States and Hong Kong and the decision-making process of ethical business dilemmas. The propositions use two theoretical domains, Hofstede's (1993, 2001, & 2005) dimensions of national culture framework (VSM 94 version) and Clark's Personal Business Ethics Score (PBES) survey, six research propositions were developed for this study.

Research Propositions
Propositions 1, 2, 3, 4, and 5 seek to verify the extent of the association between Hofstede's five cultural dimensions and business ethics.

Masculinity (MAS)
This dimension refers to societies where gender roles are clearly distinct: men are "assertive, tough, and materialistic" and women are "modest, tender, and concerned with the quality of life." Femininity refers to societies where "emotional gender roles [of men and women] overlap" (Hofstede, 2001 & 2005, p. 120). In this study, it is expected that this dimension has no influence on the ethical behaviors of graduate-level business students in a society because emotional gender roles do not influence an individual's level of personal ethics or the decision-making process of ethical business dilemmas. Therefore, it is proposed:
Proposition 1: Among graduate-level business students in the United States and Hong Kong, there is no correlation between *masculinity* and business ethics scores.

Uncertainty Avoidance (UA)
This dimension refers to the degree an individual within a culture believes he or she is threatened by ambiguous or unheard of situations and the need for written and unwritten rules. In this study, it is expected that this dimension influences ethical behaviors of individuals in a society and suggests the higher the *uncertainty avoidance index* the less the risk of unethical behavior because laws and rules tend to be known, predictable, and tolerated. Therefore, it is proposed:
Proposition 2: Among graduate-level business students in the United States and Hong Kong, there is a positive correlation between *uncertainty avoidance* and business ethics scores.

Individualism (IDV)
This dimension refers to social ties that are loose, where individuals within a society are expected to look out only for themselves and immediate family. Collectivism is the opposite of individualism, and refers to individuals whom from birth are integrated into a close-knit and

cohesive society, always protected in return for indisputable loyalty (Hofstede, 2001 & 2005). In this study, it is expected that this dimension influences ethical behaviors of individuals in a society and suggests the higher the *individualism* the higher the risk factor for unethical behavior because high individualism implies that loyalty is owed only to the person, i.e., himself or herself. Therefore, it is proposed:

Proposition 3: Among graduate-level business students in the United States and Hong Kong, there is a negative correlation between *individualism* and business ethics scores.

Power Distance (PD)

This dimension describes dependence relationships in a country, as well as the power distribution among members of groups, organizations, and society (Hofstede, 2001 & 2005). In this study, it is expected that this dimension influences ethical behaviors of individuals in a society and suggests the higher the *power distance* the less the risk factor for unethical behavior because the actions of individuals, groups, and/or organizations are more likely to be guided or informed by respect for and deference to individuals, groups, and organizations having higher status or authority. Therefore, it is proposed:

Proposition 4: Among graduate-level business students in the United States and Hong Kong, there is a positive correlation between *power distance* and business ethics scores.

Long-Term Orientation (LTO)

This dimension is based on Confucius' teachings of daily pragmatic rules in ethics with no religious content, combining values and virtues, i.e., perseverance and thrift (Hofstede, 2001 & 2005). In this study, it is expected that this dimension has no influence on the ethical behaviors of individuals in a society because the structural orientation of a culture as well as the search for truth has no bearing on an individual's level of ethical behavior. Therefore, it is proposed:

Proposition 5: Among graduate-level business students in the United States and Hong Kong, there is no correlation between *long-term orientation* and business ethics scores.

Cultural Comparisons: Hong Kong versus USA

In Proposition 6, Clark's PBES scenarios are used to pose the question: How do graduate-level business students in the United States and Hong Kong respond when they are presented with the same ethical dilemmas? Mixed evidence can be found. For example, Hofstede's (2001 & 2005) national culture scores for both the United States and Hong Kong indicate that there are significant differences between the two countries for the *individualism index*, *power distance index*, and *uncertainty avoidance index,* which suggest Hong Kong is more ethical than the United States. Similarly, current theoretical research (ICAC, 2000 & 2005; Snell, Chak, & Chu, 1999; Snell, 1999; Snell & Tseng, 2001; Tsui & Windsor, 2001) demonstrated Hong Kong's commitment and approach to incorporating ethical behavior and attitudes into their culture. In contrast, other research (Lysonski & Gaidis, 1991; Nyaw & Ng, 1994; Priem & Shaffer, 2001) using students as the sample population, suggests there are no significant differences among students from different countries and, furthermore, similar reactions were found among such students when resolving business dilemmas. In this study, it is expected, based on Hofstede's (2001 & 2005) national culture results, that the results will show that Hong Kong graduate-level business students are more ethical than graduate-level business students in the United States. Therefore, it is proposed:

Proposition 6: Hong Kong graduate-level business students' responses to ethical business dilemmas demonstrate that they are more ethical than U.S. graduate-level business students.

Results and Analysis

A comparison of the results from this study, Hofstede's (2001, 2005) studies and Clark's (1966) study can be viewed in Table 1. A closer look at each dimension demonstrates some surprising results and sharp differences.

Table 1 - Index results from this study arch compared to the results from
Hofstede's (1980) and Clark's (1966) study

	Hofstede Index						Clark Index
	IDV	PD	MAS	UA	LTO		PBES
United States	91 [1]	40 [1]	62 [1]	46 [1]	29 [1]		39.56 – 45.25 [2]
United States	106 [3]	24 [3]	46 [3]	44 [3]	66 [3]		45.4 [3]
Hong Kong	25 [1]	68 [1]	57 [1]	29 [1]	96 [1]		NA
Hong Kong	80 [3]	21 [3]	36 [3]	61 [3]	50 [3]		37.5 [3]

Legend:
IDV = Individualism   PD = Power Distance   LTO = Long-term Orientation
MAS = Masculinity   UA = Uncertainty Avoidance   PBES = Personal Business Ethics Score

Sources: 1) Hofstede (1980, 2001, 2005)
                        2) Clark (1966) survey- Range of results from previous studies
                        3) Shaded areas are results from study

Individualism

The increase from 91 to 106 in the U.S. and from 25 to 80 in the Hong Kong indices suggests this could be attributed to the tendency of society to increasingly promote independence, self, and mobility. The result here suggest that there have been external factors that could have influenced to some extent the changes from the timeframe of the Hofstede 1980 study to the present: increasing of globalization advances in technology, appearance of the internet and web-based related tools of communication and information, societal concerns, religion versus secularism, and changes in foreign government policies. Hofstede (2005) states that there is an inverse relationship between *PDI* and *IDV*; in other words, countries with high *PDI* scores typically have low *IDV* scores and vice versa. The results of this study demonstrate that both the U.S. and Hong Kong have low *PDI* and high *IDV*, consistent with Hofstede's findings.

Power Distance

The decrease in *PDI* scores from 40 to 24 for the U.S. and 68 to 21 for Hong Kong's is surprising. The following is an attempt to explain why.

In Hong Kong university information boards and during informal conversations with students in Hong Kong there was noticeable interest was observed in exchange programs and post-graduate programs that would allow them to study in the U.S. and Canada. The perception was that students, while maintaining their "Chinese-self," wanted to experience the independence of society and culture in the U.S. and Canada. Hong Kong universities encouraged students by posting information on foreign universities they had partnered with. These observations suggest that these results reflect a specific timeframe in the lives of the students; the Chinese graduate-level students, while wanting to explore outside of their culture for educational reasons, planned to return to their country and security of family and society. As with Hong Kong, the decrease from 68 to 21 reported here suggests that these results also reflect a specific timeframe in the lives of the U.S. students; graduate-level students in the U.S. are increasingly finding that they are expected to take initiatives either in work or at home or school in order to receive any type of advancement, reward, or privilege. This behavior increases the perception of independence, more society equality rights awareness, and less dependent relationships.

Masculinity

With its opposite pole *Feminism*, refers to the attitudes and behaviors found in societies worldwide denoting gender roles and the socialization process, yet is not linked to the economic development of a country. The results of this study demonstrate a decrease from 62 to 46 for the U.S. and 57 to 36 for Hong Kong. These results suggest that the decrease in both countries could be attributed to the change in gender roles. For example, in the targeted graduate schools in Hong Kong 50.8% out of 128 surveyed were women.

Uncertainty Avoidance

The decrease of 46 to 44 in *UAI* scores for the U.S. is relatively insignificant; yet the difference of the increase from 29 to 61 for Hong Kong is considerable. The degree that a society tolerates or does not tolerate ambiguity can be reflected in this dimension. A society's prerequisite to have structure in its organizations as well as written or unwritten rules and laws. Varied research (ICAC, 2000 & 2005; Snell, Chak, & Chu, 1999; Snell, 1999; Snell & Tseng, 2001; Tsui & Windsor, 2001) confirms Hong Kong's campaign to increase awareness of ethical behavior by pledging to incorporate ethical behavior and attitudes into the culture has made a difference, while other researchers (Lysonski & Gaidis, 1991; Nyaw & Ng, 1994; Priem & Shaffer, 2001) assert it has not made a significant impact. The present findings suggest that this could in fact be in part due to Hong Kong's undertaking and commitment to make a significant change in the perception of ethical behavior in their culture, and their undertaking to incorporate some standards of ethics in their institutions and organizations.

Long-Term Orientation

Contains Confucian values, which help promote and determine virtues that look toward future compensation, while its opposite, *Short-Term Orientation* also contains Confucian values, but helps promote and determine virtues of the past and present. The results of this study are astonishing, especially when one views the cultural aspects: an increase of 29 to 66 in the U.S. and a decrease of 96 to 50 for Hong Kong. These results suggest that the decrease from 96 to 50 in the Hong Kong index score could be due in part to the target population surveyed and the

timeframe in which this survey was conducted. Hofstede's (2001, 2005) sample population was focused on managers whereas this study was focused on students. As suggested earlier, the graduate-level students surveyed were focused on more immediate concerns of studying and post-graduate studies; they do not have to conform to the traditional long-term perspective. Another consideration worthy to note is the possible change in the general attitude of the Chinese from Hong Kong as a consequence of the transfer of authority from the British.

Findings and Implications

The purpose of the research was to focus on bribery and corruption in the context of business ethics, and specifically, to ascertain whether graduate-level business students in Hong Kong and the United States would react differently when presented with scenarios of ethical dilemmas and the extent of the influence of culture on such differences if they are shown to exist. In a recent empirical study, Gniewosz (2005) revisited Hofstede's (1980) survey in an attempt to determine how much the index scores for the five dimensions had changed. Gniewosz (2005) study was distributed to 588 alumni at the Faculty of Commerce of a major Australian university that were of Australian, Chinese, Malaysian, Singaporean, Hong Kong, British (Hong Kong nationals with British passports), Indonesian, and Thai nationalities.

Table 2 - Index results from this study compared to the results from Hofstede's (1980) and Gniewosz's (2005)

Hofstede Index					
	IDV	**PD**	**MAS**	**UA**	**LTO**
United States [1]	91	40	62	46	29
United States [3]	106	24	46	44	66
Hong Kong [1]	25	68	57	29	96
Hong Kong [3]	80	21	36	61	50
Hong Kong [2]	72	28	-16	74	49

Legend:
IDV = Individualism   PD = Power Distance   LTO = Long-term Orientation
MAS = Masculinity   UA = Uncertainty Avoidance

Sources: 1) Hofstede (1980, 2001, 2005)
          2) Gniewosz (2005)
          3) This Study

Gniewosz's (2005) results presented, found in Table 2, demonstrate in comparison with Hofstede's (1980, 2001, 2005) index scores for Hong Kong, power distance (PD), masculinity (MASC) and long-term orientation (LTO) index scores decreased while individualism (IND), uncertainty avoidance (UA) index scores increased. The Gniewosz (2005) study presents data that displays the same dimension behaviors evidenced in this study for Hong Kong. Notwithstanding, two of the five dimensions of Hofstede's model had significant differences: individualism (IND) and long-term orientation (LTO).

Gniewosz (2005) concurs with Hofstede (1980, 2001, 2005) that an increase in individualism can be directly attributed to an increase of wealth. However, an increase in wealth, according to Gniewosz (2005), is causing people in nations like Hong Kong to have a more short-term orientation.

Results from this study compared to previous research that has used the PBES survey suggest that the mean for the U.S. graduate-level students in this study seems to be in a range similar to previous studies; yet the PBES mean for Hong Kong graduate-level business students is lower than previous studies for the U.S. graduate-level business students. Compared to Clark's 1966 study from 40 years ago, the findings here show people in the United States to be less tolerant of dishonest and corrupt behavior. Several factors that could affect and influence the development of moral behavior, and are thus reflected in these scores, are gender, work experience, and age. Mujtaba's (1997) study concluded that females' PBES mean were slightly higher than those of the male PBES mean. The present study is consistent with the findings of Stevens (1984), Arlow (1991), and Mujtaba (1997) that show females perform an important role and contribute to the moral development of a society as a result of having higher ethical standards.

The current study supports the findings of Stevens (1984) and Mujtaba (1997), i.e., that work experience contributes to the moral development of improved business ethics. Even though the Hong Kong students had some level of management experience, their PBES mean was still lower than the results from Stevens' (1984) student group.   Furthermore, this study supports the findings of Arlow and Ulrich (1980 & 1985), Stevens (1984), Freedman (1990), Arlow (1991), and Mujtaba (1997) that gender, age, and management experience do influence and do make a difference in the development of moral business behavior in the U.S. According to Clark's PBES survey, the present findings indicate that United States graduate-level business students are more ethical than Hong Kong graduate-level business students.   United States graduate-level business students have a PBES mean of 45.44, while Hong Kong graduate-level business students have a PBES mean of 38.45.   Unfortunately, Clark's (1966) survey has not been used for research in a foreign country. Consequently, it is not possible to compare findings using the PBES survey for Hong Kong or any other Asian country. Furthermore, these findings establish in western terms, as a result of the survey conducted in 2005, how graduate business students in Hong Kong and the United States differ when faced with the same ethical issues and dilemmas.

Discussion

The results shown in Table 3 and Table 4, demonstrate an unexpected outcome when compared to both Hofstede's and Clark's previous research of country scores. This outcome goes against not only theory, but also the propositions initially established.

Proposition 1

This proposition anticipated a negative correlation between *individualism* (IDV) and business ethics scores. The results, however, demonstrate a positive correlation. The surprise and concern is the significant increase in the index score for Hong Kong, which contradicts theory, Hofstede's (2001, 2005) research results, and the current study proposition. It is suggested that these results are a reflection of a specific timeframe of the respondents surveyed for this study and do not reflect the country as a whole. The Chinese graduate-level business students did not allow their cultural values to bias them, which instead allowed them to focus on their graduate degrees, thus demonstrating some degree of independence in their decision-making.

Table 3 – Summary of the Results of Hypothesis Testing: Propositions 1-5

	ρ *(rho)*	*t*-statistics	H_0	T critical
IDV	0.22	3.62	ρ *(rho)* ≥ 0	-1.64
PD	-0.05	-0.80	ρ *(rho)* ≤ 0	1.64
MAS	-0.07	-1.11	ρ *(rho)* $= 0$	+-1.96
UA	-0.02	-0.34	ρ *(rho)* ≤ 0	1.64
LTO	0.06	0.98	ρ *(rho)* $= 0$	+-1.96

Table 4 - Results of Hypothesis Testing: Proposition 6

	μ	σ	H_0	z	n
Hong Kong	38.45	5.87	diff ≤ 0	-9.97	128
United States	45.44	5.56			140

Typically, students in a collectivist society perceive that the purpose of education is to emphasize on the adaptability of skills and the focus on tradition (Hofstede, 2005). These students were focused on obtaining skills in order to learn and adapt to changes in the business world, understand the globalization process, and attempt to expand their horizons by studying overseas. The present findings suggest that these characteristics alone were possibly what drove the Hong Kong's *IDV* index of this study to increase significantly. This study does confirm Hofstede's (2005) assertion that typically a country with high *IDV* will have a low *PDI*.

Proposition 2

This proposition anticipated a positive correlation between *power distance* (PDI) and the business ethics score. Results demonstrate a negative correlation. Thus, the present findings do not support this proposition. While the index results for both Hong Kong and the U.S. decreased, the more surprising of the two was Hong Kong. How is it that Hong Kong, considered to have a high rank in *PDI* could have dropped so dramatically? Could it be that the dependence of relationships and value system in Hong Kong is increasingly becoming more independent, and organizations such as schools find themselves distributing the power and interdependency more? Graduate-level business programs of the three Chinese universities included in this study were observed to have adapted and organized their curricula to replicate those organized in the U.S. and Canada, in the effort to help prepare students to be academically competitive. The findings further infer that the students' value system has not changed, and that they are influenced by their environment.

Proposition 3

This proposition anticipated no correlation between *masculinity* (MAS) and business ethics scores. Results demonstrate there is no correlation between these two variables. The findings support this proposition. The results of this study suggest that the decrease in the index for both Hong Kong and the U.S. compared to Hofstede's country results reflects the graduate-level business students' relative tendency towards having less masculine traits and more traits that are feminine, as well as a change in gender roles. The statistical results described indicate that approximately half of the respondents from Hong Kong were women. This could infer that in matters of education, the Chinese society is in a process of change. On the other hand, the findings of this study do not suggest the same is occurring in the U.S. This research supports the proposition that society values and intangible matters, i.e. personal feelings and behaviors, have been seriously altered in the U.S. due to the tragic events of September 11, 2001. Individuals seem to have a tendency toward traits that are more feminine, taking into consideration emotions and feelings previously not considered a priority. None of these characteristics has any influence on the level of ethics an individual has or does not have.

Proposition 4

This proposition anticipated a positive correlation between *uncertainty avoidance* (UAI) and business ethics scores. Results demonstrate there is a negative correlation between these two variables. Thus, these findings do not support this proposition. This study deduces that the increase in the index score to what Hofstede (2001, 2005) considers a strong *UAI* describes the timeframe of Chinese students surveyed in this study more accurately.

Proposition 5

This proposition anticipated no correlation between *long-term orientation* (LTO) and business ethics scores. Results demonstrate there is a positive correlation between these two variables. Therefore, the findings do not support this proposition. The results for this dimension are surprising; How can the U.S., considered by Hofstede (2001, 2005) to be more of a short-term oriented culture, and Hong Kong, considered by Hofstede (2001, 2005) to be more of a long-term oriented culture, change so drastically. According to Hofstede, both of the countries are located at opposite ends of the dimension, and "both opposing poles" contain Confucian values (Hofstede, 2005, p. 212). Fang (2003) suggests that this dimension is contradictory, and that the Chinese have characteristics of being both short-term and long-term oriented.

The findings developed in this study tend to agree with Fang (2003), and accordingly suggests that the U.S. too has characteristics as described by Hofstede (2001, 2005) that are both short-term and long-term oriented. The results here indicate that the index scores of both countries have moved towards the middle of the scale, which could be inferred as a more accurate representation of the general position of both countries. Hence, this demonstrates that both countries have the Confucian values found on either side of this dimension.
The question that arises here is how can one characterize the U.S., which has a low *LTO* as being traditionally oriented and preoccupied with saving face? These values seem to be more characteristic of Asian cultures.

Proposition 6

In spite of mixed theoretical evidence, this proposition predicted that Hong Kong graduate-level business students are more ethical than U.S. graduate-level business students. The results of this study demonstrated the opposite, thus this research does not support this proposition.

Given the theory and mixed evidence, and in light of Hong Kong's campaign to increase awareness of business ethics, to combat bribery and corruption (ICAC, 2000 & 2004), and promote a corporate code of ethic, this study hypothesized that Hong Kong graduate-level business students had achieved a level of moral development, according to Western standards of ethics, that exceeded the current level of moral development for U.S. graduate-level business students. The results herein, using the Personal Business Ethical Score (PBES) survey, demonstrated to the contrary that U.S. graduate-level business students are more ethical than Hong Kong graduate-level business students.

Furthermore, these results illustrate that even with the efforts being made in Hong Kong to promote an ethical business decision-making process, particularly by encouraging codes of ethics, unless the initiative comes from the top of each organization this code of ethics will neither be adopted nor effective. If the code of ethics is communicated from the highest organizational level, and given Asian cultural values, individuals will comply even if it is against their values.

Another observation is that most of the ethical dilemmas presented in the PBES survey were dilemmas commonly seen in U.S. culture but not as often in Chinese culture, thus possibly skewing the results even more toward the U.S. graduate-level business students.
No studies were found that used the PBES survey for any country other than the United States. This limited this study's ability to compare the findings with Hong Kong, China, or any other Asian country.

Findings and Implications

Theory Implications

The relevance of the empirical findings in this study demonstrates that individualism measured in Western terms drives ethical perceptions among graduate business students in the U.S. and Hong Kong. This positive relationship between individualism and ethical behavior is supported not only by current circumstances in the United States but also by history. Culture in the United States is based on Judeo-Christian and Protestant belief systems that in turn influenced business practices and ethical standards. Thus, the model in Figure 1 illustrates the results of this study, in which culture, as understood in Western Terms, is driving ethical behavior and perceptions.

The following, based on the research results, are suggestions that modify current theory: First, existing ethical theory that explores moral development and ethical reasoning should be modified to include individualism, one of Hofstede's (1980) five cultural dimensions; second, the results confirm Pastin's (1984) and Drucker's (2001) recommendation to integrate ethics into strategic management decision-making models; and third, the inclusion of ethical behavior when attempting to demonstrate values and cultural relationships should be reflected in Hofstede's (1980) five cultural dimensions and specifically individualism.

Figure 1 - Toward a New Model
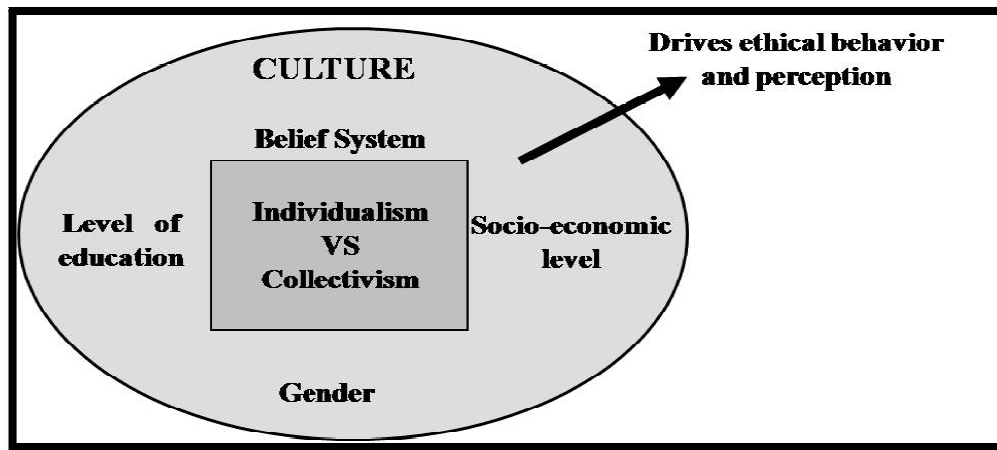
Implications for Management

    Members of management, both international and domestic, carry the responsibility as envoys of the world, functioning as "corporate business diplomats," who promote not only their business products but also relationships through building trust and cultural understanding. International management has the opportunity and capability to shape paths for companies and set examples of ethical business practices, as well as create social and ecological awareness and well-being.

    International management is a two-way street, Buckley (1993) argues, where business is a growing and learning experience for managers. International management employees that are articulate, well-informed about events locally and internationally, active, and involved are capable of influencing a company's culture and future. Their contribution, as Boddewyn, Toyne, and Martinez (2004) suggest, is to develop relationships with culturally diverse groups of individuals from local and foreign communities, propose internationalization models to organizations, and participate in and contribute to the different facets of global development, e.g. social, cultural, and ecological.

    Hofstede (1993) suggests that his model of five dimensions, where national cultures can be categorized, can be used to help explain management differences. For that reason, he proposes using the model to display the position of the U.S. versus other countries. Thus, understanding the position of a specific country gives a perspective or view into the way a particular society operates and the type of management processes that exist there. The implications for management are that this be used as a guideline to better understand the cultural and societal values of a country, which does not suggest all people are the same for a given culture, but rather this serves management as a starting point to gather information for a country and culture. Globalization of economic activity should require a globally accepted view of ethics, which does not necessarily translate into a uniform theory of ethics. The global view of ethics will not be uniform and will vary according to the countries involved; collaborations between cultures, values, people, and interests will help diminish conflicts and foster the coexistence of good negotiations and fair compromise, as well as maintaining each culture's unique identity (Danon-Leva, 2004).

Implications of Practicing Managers

Integrating ethics into the decision-making process in management can be challenging as Pastin (1984) points out in his study. He finds Americans uncomfortable with ethics questions and observes that individuals in business organizations will typically go through a decision-making process, and then look at the ethical implications of that decision, thus making ethics an independent variable in any decision-making process. Both Pastin (1984) and Drucker (2001) suggest that this "add-on" should instead be an integral part of any management decision-making process. However, Pastin definitely does not advocate for a new system of "management-by-ethics" (Pastin, 1984, p.301). Pastin (1984) posits that when ethics is integrated, and viewed as a tool of analysis, management is able to go through a decision-making process which produces effective and innovative results, which can prove to be a competitive advantage if it brings a different or unique perspective to the decision-maker. While there are no guarantees as to how this will affect a company's bottom-line on profitability, he suggests ethics will definitely compel the decision-maker to review basic assumptions about the company's goal, which he or she can reject or revise. Moreover, the distinction of ethical concepts such as "good" or "valuable" will help the rational decision-maker.

Cultures evolve and are considered heterogeneous, interactive, and very dynamic. The world is constantly being reshaped by events major and minor, and trends also are occurring such as privatization of industries, opening of former socialist economies, development of new technologies, changing roles of women, and increasing terrorism, violence and crime. Given this, management needs to become aware of the dynamics of cross-cultural interaction and understanding human behavior when relating to others, as well as work ethics. Working and managing in a multicultural setting can be very challenging. Culture strongly influences the behavior of people and how they understand the behavior of others and cultures vary in the behavior they find proper and acceptable (Danon-Leva, 1999 & 2004).

Future Directions

The relevance of this current research lies in the data observed in this study that reflects a change from the current theory. This may be attributed to the different understandings and in-depth knowledge of culture and ethics in these areas of research. If the results demonstrated in this study are valid, where does this lead? Although a major challenge, the effort to develop a survey that can measure levels of moral development and ethical reasoning that are culturally unbiased. Such an approach would mean taking out the cultural nuances referred to in the ethical scenarios. If this was accomplished, it would require a reliable measurement of how ethical an individual is, assuming such a measurement could be developed at all. Cultures and societies still maintain their values and traditions that have been passed on in some cases for centuries.

Conclusion

The purpose of the research was to focus on business ethics, and specifically, to ascertain whether graduate-level business students in Hong Kong and the United States would react differently when presented with scenarios of ethical dilemmas and the extent of the influence of culture on such differences if they are shown to exist. Hofstede's 1980 model of national culture has been used and replicated in numerous studies since it initially was developed in 1980. The results, demonstrate surprisingly different results when compared to both Hofstede's and Clark's

previous research of country scores. Additionally, the results in general contradicted not only theory, but also the propositions initially posed.

A basic goal for any future research should be to seek to comprehend cross-cultural relationships among individuals from different cultures, societies, and countries. Acculturation is imperative because cultural groups change as they come in contact with other cultural groups. If people interact with members of other cultures, they must learn to identify, distinguish, and associate causes of social behavior.

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