

Environmental Ethics across Borders: The United States versus Ecuador Author(s): Christopher J. Robertson, James J. Hoffman and Pol Herrmann

Source: MIR: Management International Review, Vol. 39, No. 1 (1999 1st Quarter), pp. 55-69

Published by: Springer

Stable URL: <a href="http://www.jstor.org/stable/40835731">http://www.jstor.org/stable/40835731</a>

Accessed: 28-02-2015 22:26 UTC

Your use of the JSTOR archive indicates your acceptance of the Terms & Conditions of Use, available at <a href="http://www.jstor.org/page/info/about/policies/terms.jsp">http://www.jstor.org/page/info/about/policies/terms.jsp</a>

JSTOR is a not-for-profit service that helps scholars, researchers, and students discover, use, and build upon a wide range of content in a trusted digital archive. We use information technology and tools to increase productivity and facilitate new forms of scholarship. For more information about JSTOR, please contact support@jstor.org.

Springer is collaborating with JSTOR to digitize, preserve and extend access to MIR: Management International Review.

http://www.jstor.org



55

## Christopher J. Robertson/James J. Hoffman/Pol Herrmann

# **Environmental Ethics across Borders: The United States versus Ecuador**

#### **Abstract**

■ There has recently been an increased focus on the differences in ethical behavior of managers from diverse cultures. This study examines if certain situations (enhancement of firm profits versus personal economic well being) cause decision makers from different cultures to act more or less ethically regarding ecological issues.

## **Key Results**

■ Results suggest that managers from both the United States and Ecuador are less ethical when faced with environmental issues if their personal economic well being is at stake. Further, Ecuadorian managers tend to be slightly more ethically orientated toward the environment.

#### **Authors**

mir vol. 39, 1999/1

Christopher J. Robertson, Assistant Professor, Department of Management, College of Business, James Madison University, Harrisonburg, VA, USA.

James J. Hoffman, Associate Professor of Management, Department of Management, College of Business, Florida State University, Tallahassee, FL, USA.

Pol Herrmann, Department of Management, School of Business, University of Kansas, Lawrence, KS, USA.

Manuscript received August 1996, revised November 1996, revised February 1997.

"First feed the face, and then tell right from wrong Even noblemen may act like sinners, Unless they've had their customary dinners" The Threepenny Opera Bertold Brecht

Industrial development over the past 200 years has resulted in immeasurable wealth and prosperity for mankind but at the expense of the earth's ecosystems. Corporations today have the knowledge, resources, and power to bring about enormous positive changes in the earth's ecosystems (Shrivastava 1995). In order to unleash the vast potential of corporations to resolve ecological problems, managers of these corporations must have an understanding of how their employees view trade-offs between firm profitability and ecological preservation. They must also have an understanding of how their employees view trade-offs between their own personal economic well being and ecological preservation. Gaining such an understanding is no easy task given the potential differences in the dynamics of decisions that are made to increase firm profits as opposed to those that are made to secure one's own economic well being. Gaining such an understanding is even more complex for international firms which employ individuals from several different cultures.

Findings from several studies that have examined situational influences, such as enhancement of firm profitability versus one's own economic well being, as either independent variables (Rest 1986, Hunt/Vitell 1986) or as moderating variables (Trevino 1986, Dubinsky/Loken 1989), have suggested that an individual will respond in a similar ethical pattern regardless of the circumstance. This position is somewhat supported by Kohlberg's work (Kohlberg 1981, 1984) which postulated that individuals operate from a specific ethical level without regard to the importance of the ethical dimensions.

However recently, this position of ethical certainty has been questioned. Ferrell and Gresham (1985) first noted that the consensus regarding what is appropriate ethical conduct will likely vary as the issue changes. Weber (1990) found evidence that corporate managers utilize differing modes of ethical reasoning for differing ethical issues. Finally, Jones (1991, p. 372) concluded that "human beings may respond differentially to moral issues in such a way that is systematically related to characteristics of the issue itself." Jones (1991, p. 373) termed this ethical difference "moral intensity" and theorized that moral intensity has "a significant effect on ethical decision making and behavior at all stages of the process and if empirical support is developed, then all previous models would be affected."

As a result of this disparity in the previous research, and in order to augment our understanding of the apparent ethical conflicts that exist for the managers placed in situations where their own economic well being is at stake, Hoffman,

Couch, and Lamont (in press) examined the effect of strategic situation (enhancement of firm profitability vs. personal economic well being) on ethical decision making. Results from the Hoffman et al. study indicated that managers will vary their level of ethical response when faced with a situation where their own economic well being is at stake. Although the Hoffman et al. study contributed to our understanding of this issue, the study did not examine ethical dilemmas involving ecological issues, nor did the study examine the effect of national cultural background on an individual's ethical perspective.

The current study builds on the work of Hoffman et al. by examining if certain strategic situations (enhancement of firm profits versus personal economic well being) cause decision makers from different cultures to act more or less ethically when an environmental issue is at stake. The cultural focus of this study is on North and South American cultures. These regions were selected because of the increasing level of trade between nations from these two continents and because of the large cultural disparities between the two regions.

## **Defining Culture and Ethics**

Prior to an explanation of the theoretical foundation of this study a description of how the terms *ethics* and *culture* will be used is necessary.

The term ethics refers generally to the study of whatever is right and good for humans (Donaldson/Werhane 1996). The word *moral*, which has been used synonymously with ethics, will be used interchangeably with ethics in this study which is consistent with prior research of business ethics (Donaldson/Werhane 1996, Jones 1991). Ethical and moral decisions will be defined as decisions that are both legal and morally acceptable to the larger community (Jones 1991). Thus, the ethical norms implied in this study will not be deemed true or false but rather normatively valid or invalid (Habermas 1979, 1990, Braaten 1991). <sup>1</sup>

In this study, decisions that are "more ethical" reflect an individual's ethical inclination or orientation toward a certain direction. There are many external considerations that must be weighed when making an ethical judgement. For example when an individual is asked whether or not to cut down trees in the rain-forest to explore for oil responding yes signifies that manager may be more ethically inclined toward creating jobs over killing trees. Thus, the "more ethical" person who votes against killing the trees is not necessarily more ethical, primarily because individual ethics are very subjective, but is more ethically inclined toward preserving the rain-forest.

Culture refers to the way that human beings live and how they understand the world (Ronen 1986). Culture is a phenomenon that occurs at individual, group,

and societal levels (Adler 1983, Ronen 1986, Wines/Napier 1992). People generally have traditional and customary ways of behaving which result in certain patterns that give meaning to their lives. Behavioral patterns are influenced by such cultural factors as religion, family values, and economic conditions. In management, individual, corporate, and national cultures all help form and shape how a firm conducts its operations. Moreover, ethical decisions are often based on cultural norms and biases as they embrace the underlying values of an individual (Ronen 1986).

It was not until the past two decades that culture has crept its way into organizational studies as this research area has traditionally been the concern of cultural anthropologists (Morey/Luthans 1985). There are two definitions of culture that appear to have become generally accepted. The first is a traditional anthropological definition by Kroeber (1948, p. 357) which defines culture as, "the mass of learned and transmitted motor reactions, habits, techniques, ideas, and values – and the behavior they induce." Hofstede's (1980, p. 21) more recent management definition of culture is, "the collective programming of the mind which distinguishes the members of one human group from another." There are many more definitions of culture (i.e. Adler 1980, Trompenaars 1994) yet the common thread that is consistent throughout various definitions is the acknowledgement of differences in values and behavior based on environmental influences.

### **Cross-cultural Research of Business Ethics**

Over the years numerous models have considered the influence of national culture on ethical decision making (i.e. Rest 1986, Robertson 1995, Vitell et al. 1993, Wines/Napier 1992). Although these models have added the cultural dimension to the ethical decision making process, none have integrated the impact of culture on situational ethics. Furthermore, there has apparently been limited empirical inquiry into the impact of national culture on the ethical decision making process. According to Robertson (1993), the lack of consensus in cross-national research of business ethics stems from the raw shortage of studies in this area.

In the business ethics literature the notion of cultural relativism has been frequently debated (Donaldson 1989). Cultural relativism refers to the equality of ethics across all cultures. Essentially, this concept infers that no culture's ethics are better than any other's. For example, if bribery is acceptable behavior in Mexico then the cultural relativist would add that the US intolerance of bribery is no more or less ethical than the tolerance in Mexico. Yet there are clearly immoral issues, such as murder, which transcend all cultures. An understanding of the "relative" morality of each culture regarding specific issues can be extremely help-

ful in the determination of how moral and environmental issues vary across societies (Vitell et al. 1993). Moral absolutism, which assumes that all moral issues can be measured by one universal standard without regard for cultural differences, has been offered as an alternative view to cultural relativism (Abratt et al. 1992).

While there are clearly differences across cultures many scholars have rejected cultural relativism as too extreme. Factors such as religious beliefs, traditions, rituals, and habits all help make up a nation's culture but are often extremely difficult to measure because of the many complexities and often diverse subcultures. Nevertheless, Hofstede (1984) has developed four cultural dimensions (individualism, power distance, masculinity, and uncertainty avoidance) which help facilitate an understanding of differences across cultures. Of these four dimensions individualism has received the most support in the literature (Vitell et al. 1993). According to Hofstede, individualist cultures are societies where individuals are primarily concerned with their own interests and the interests of their immediate families while collectivist cultures tend to emphasize "in-groups" such as the extended family or an organization.

An understanding of how individualist and collectivist societies make ethical decisions sheds some light on the cultural variation regarding ecological issues. While the cultural differences between individualist and collectivist societies are well documented research on variation in ethical perceptions and behavior involving ecological issues has been quite limited (McDonald/Zepp 1988, Shusky/Culbert 1978).

# **Hypotheses**

Over the years moral and environmental dilemmas have received much support in the literature as diverse scenarios. Fieser (1993) argues that the theory of ecocentric morality clearly delineates environmental ethical dilemmas from others. This theory states that the environment and its ecosystems are entitled to a direct moral standing, not simply a standing derived from human interests. Other scholars have also supported this contention. Steidlmeier (1993) and Katz and Oechsli (1993) purport that anthropocentrism is a common trait among humans. Essentially, an anthropocentric person conceives of the environment as something to be used and enjoyed by humanity.

Nevertheless, there has been substantial support for the shifting in ethical beliefs when an individual is in a dire economic situation (Donaldson 1989, Hoffman et al. in press). Both cultural relativists and moral absolutists generally concur that people are less ethical, despite their cultural heritage, when they are in a desperate financial state (Donaldson 1989, Kohlberg 1984, Wines/Napier 1992).

Thus it can be hypothesized:

Hypothesis 1: Managers, regardless of culture, will be more ethically orientated toward ecological issues when firm profitability is at stake than they will be when their own personal well being is at stake.

Steidlmeier (1993) argues that the trait of anthropocentrism is less common in collectivist societies because of the individualist human element involved. His argument suggests that members of individualist societies would tend to be more anthropocentric and would value the environment less than members of collectivist societies. As mentioned above, members of individualist societies are also primarily concerned with their own interests and the interests of their immediate families (Hofstede 1984). Given that members of individualist societies are more anthropocentric and primarily concerned with their own interests, it would stand to reason that they would be less ethical regarding ecological issues.

Based on Steidlmeier's argument that the trait of anthropocentrism is less common in collectivist societies, and the fact collectivist societies are more concerned with the welfare of their close group members rather than themselves (Hofstede 1984), it can be reasoned that collectivist societies would be less prone to harm the environment no matter if the issue at stake was firm profitability or personal economic well being. Therefore:

Hypothesis 2: Managers from collectivist societies will be more ethically orientated toward ecological issues than managers from individualist societies.

# **Methodologies**

Managers from the United States and Ecuador were selected as the two groups in the study to operationalize the cultures of North and South America. Hofstede's (1984) research indicates that citizens of the United States score extremely high on individualism (in fact the highest score) while Ecuadorians score very low on individualism (the second lowest score). The recent work of Trompenaars (1994) also adds credence to the differences in individualism and collectivism across the United States and Ecuador. Although Trompenaars (1994) did not include Ecuador in his sample he did find that managers from Mexico, Spain, and Venezuela were very strong in their collectivist traits while US managers displayed very individualist traits. Hofstede's work consistently places Ecuador along the collectivist end of the scale with the traditional Latin nations such as Mexico and Venezuela.

It is important to note that Hofstede (1980) and Trompenaars (1994) recognize that *all* members of an individualist nation, such as the United States, do not possess individualist traits. Their results are designed to make societal level generalizations (which is also the scope of the present study). The existence of subcultures, and the variance of individual beliefs as a result of other influences, such as family or religion, clearly results in much diversity in individualism versus collectivism at the individual level of analysis. Recent studies by Triandis et al. (1988) and Dorfman and Howell (1988) supported this variation in cultural attributes across individuals.

Surveys containing two vignettes were used to collect data from managers representing various industries in both the United States and Ecuador. The overall sample size after discarding unusable surveys was N=119. The US group consisted of 59 managers and the Ecuadorian group of 60 managers. The average age was 36.7 years for the US group with 40 percent females, while the Ecuadorian group had an average age of 35.4 years of which only 22% were female. The vignettes were pre-tested on business students in both countries to ensure that the desired message was clearly understood by all subjects. The vignettes can be found in the Appendix.

The vignettes are utilized to empirically test ecological issues involving deforestation and overfishing. While the use of vignettes has been common in ethical research (Fritzsche/Becker 1984, Hoffman et al., in press) vignettes have yet to be used in a multicultural study of ethics. It is argued that national culture affects a manager's judgement and subsequent intended ethical behavior. Fredrickson (1984) also contends that the use of decision scenarios provides the researcher with much higher quality data. Many prior studies in the field of business ethics have utilized vignettes because of their distinct advantages. In a study of marketing ethics, Lacziniak (1983) utilized vignettes to analyze and develop a framework for ethical behavior in the field of marketing. Significant results have also been found in a number of business ethics empirical studies that have employed vignettes (McDonald/Zepp 1988, Vignon 1989).

It is important to note that in this study the vignettes are designed to measure intended ethical behavior, not actual behavior. While many studies have focused on ethical beliefs and ethical decision making, this analysis focuses on the intentions of the individual because it has been established that ethical intentions generally reflect ethical behavior (Kohlberg, 1984). Moreover, the ethical orientation in a certain direction is measured, and a judgment of which direction is "more ethical" is clearly subjective, and the evaluation of which direction is "better" will be left to the reader's interpretation.

The use of vignettes is a recommended technique for organizational ethical research in that it allows the researcher to provide the respondent with a substantial amount of background information (Fritzsche/Becker 1984). Traditional methods of obtaining empirical data, such as survey instruments, have been heavily

criticized in business ethics research because of problems with inaccurate data and self-reporting bias (Cavanaugh/Fritzsche 1985).

Fritzsche and Becker (1984) also used a series of vignettes to link management behavior to ethical theory. The vignettes by Fritzsche and Becker represented ethical dilemmas in the following areas: (1) coercion and control, (2) conflict of interest, (3) physical environment, (4) paternalism, and (5) personal integrity. More recently, Premeaux and Mondy (1993) re-examined the link between management behavior and ethical theory provided by Fritzsche and Becker while using vignettes. Thus, it appears proper to employ vignettes in the study at hand.

### **Deforestation and Overfishing Dilemmas**

As mentioned, the vignettes in the present study each outline a specific ethical dilemma. The first vignette features a deforestation dilemma while the second highlights an overfishing dilemma. The questions related to each vignette attempt to capture the respondent's true beliefs on the issue (the first question emphasizes firm profit while the second focuses on personal economic well being). These two types of scenarios were selected because of their prior use in ethical decision making studies as well as their importance to the morality of corporations and relevance to the current stream of research on ethics (Fritzsche/Becker 1984, Cavanaugh/Fritzsche 1985, Premeaux/Mondy 1993).

The vignettes were designed to represent current ethical dilemmas in a realistic business environment. In the development of the vignettes factors such as the reality of the situation, variance in ethical decisions, and cultural biases, were considered. Each vignette is followed by two questions and a 10 point Likert scale which ranges from (1) definitely would not to (10) definitely would. This information is used to measure each subject's intended response to the ethical dilemma.

#### **Data Analysis**

The Wilcoxon-Mann-Whitney test for two independent samples (also known as the Wilcoxon Rank-Sum test) was used to analyze the data. This statistical procedure is essentially a nonparametric t-test on ranks and was selected because it does not require any assumptions of normality. According to Gaither and Glorfeld (1985), such assumptions are not appropriate for behavioral management research such as cross-cultural studies of ethics.

## Results

Results from the statistical analysis performed reveal some interesting ethical patterns of the managers in the study. First, managers from both the United States and Ecuador were significantly more ethical in their responses to question 1 (in the direction of enhancement of firm profitability) versus question 2 (personal economic well being). This varied response occurred in both the deforestation and overfishing vignettes. The means and standard deviations for both the US and Ecuadorian managers are displayed in Table 1. These results lend substantial support to *Hypothesis 1* which states that managers, regardless of culture, will be more ethical regarding ecological issues when firm profitability is at stake than they will be when their own personal well being is at stake.

Table 1. Within Country Test of Impact of Situation on Ethical Response

Deforestation	USA	USA		
Vignette	Mean	S.D.	Mean	S.D.
Question 1 Question 2	4.55 6.28 p = 0.002*	2.86 3.43	4.18 2. 5.40 3. p = 0.050**	
Overfishing	USA		Ecuador	
Vignette	Mean	S.D.	Mean	S.D.
Question 1 Question 2	3.57 5.72 p = 0.001*	1.89 3.35	2.48 5.05 p = 0.000**	1.95 2.75

<sup>\*</sup> Significance at the 0.10 level

Some support was also found for the second hypothesis, that managers from collectivist societies will be more ethically orientated toward ecological issues than managers from individualist societies. Table 2 contains the results from the cross-country test of *Hypothesis* 2. The Ecuadorian group scored lower, thus more ethically, on all four questions in the vignettes yet only two differences were significant. This implies that the Ecuadorian managers tend to view the given ethical dilemmas with a slightly more moral perspective regardless of their personal economic situation or the status of the firm.

<sup>\*\*</sup> Significance at the 0.05 level

<sup>\*\*\*</sup> Significance at the 0.01 level

Deforestation	USA		Ecuador				
Vignette	Mean	S.D.	Mean	S.D.			
Ouestion 1	4.55	2.86	4.18	2.19	p = 0.175		
Question 2	6.28	3.43	5.40	3.32	p = 0.097 *		
Overfishing	USA		Ecuador				
Vignette	Mean	S.D.	Mean	S.D.			
Question 1	3.57	1.89	2.48	1.95	p = 0.002***		
Question 2	5.72	3.35	5.05	2.75	p = 0.142		

Table 2. Between Country Comparison: Ecuador versus USA

#### **Discussion**

Although previous research has supported specific ethical philosophies used by managers as well as the variation in ethical behavior across certain dilemmas, there has been minimal emphasis placed on ecological issues. The purpose of this study was to extend the existing foundation of literature on ecological ethics to the cross-cultural level.

Specifically, it was theorized that managers, from individualist and collectivist societies, would be more ethical regarding ecological issues when firm profitability was at stake than they would be when their own personal well being was at stake.

It was also theorized that managers from collectivist societies will be more ethical regarding ecological issues than individualist managers. The results of this study lend substantial support to the first hypothesis and partial support to the second. Thus it can be inferred that regardless of culture managers tend to be less ethical surrounding ecological dilemmas when in a dire economic situation. Further, Ecuadorian managers may place more moral weight on the environment than their US counterparts.

While prior business ethics studies have documented the support for cultural relativism (Abratt/Nel/Higgs 1992) this study has focused on specific ecological ethical issues across profoundly diverse cultures. Thus, empirical results from this study have extended our understanding of how managers from different cultures react to distinct ethical dilemmas. Obviously, each nation has unique factors which

<sup>\*</sup> Significance at the 0.10 level

<sup>\*\*</sup> Significance at the 0.05 level

<sup>\*\*\*</sup> Significance at the 0.01 level

moderate ethical circumstances. For example, one possible explanation for the concern for the environment in Ecuador, regardless of personal economic conditions, may be the fact that the nation possesses a number of environmental "jewels" such as the Galapagos Islands and a section of the Amazon rain-forest. Managers from Ecuador may also be more protective of their natural resources at this point in time since the country's economy is heavily dependent upon agricultural products. With the exception of oil, five of the nation's top six exports are agricultural products which include (in descending order of export ranking) bananas and other fresh fruit, frozen shellfish (primarily shrimp), coffee, and cacao (Thurston 1994).

Thus, it may be advantageous for managers to consider ethical dilemmas in diverse nations from a cultural relativism perspective. Making adjustments to corporate ethical policies and codes of conduct based on differences in the ethical inclinations of members of diverse cultures may lead to less moral misunderstandings and more effective policy implementation. The maintenance of one strict, morally absolute, code of conduct avoids the entire issue of how different people place value on certain ethical matters and may lead to problem in motivating employees and getting them to follow corporate policies.

The study of both culture and ethics is hampered by numerous limitations. In the present study, one limitation was the difficulty in obtaining data from developing countries, which can be challenging and time-consuming. Another problem is that generalizations about national cultures are often difficult to make due to the existence of vast subcultures in many societies. These subcultures, which are often very diverse, must be considered when attempting any cultural analysis. Further, in the study of ethics the problem of social desirability bias by subjects may also occur. Proper research design, and pre-testing of the vignettes, does help in the protection against socially desirable responses by the subjects.

Although the current study focused specifically on individualism versus collectivism, future researchers may want to examine the impact of other cultural dimensions, such as uncertainty avoidance or power distance, on the intended ethical behavior of managers. Future research efforts may also want to examine other ecological issues such as air pollution or acid rain. Research opportunities also exist in the study of culture's impact on the many ethical decision making theories that were not covered in this analysis.

Overall, it is hoped that the results of this study assist multinational organizations, especially US firms that are expanding into South America, in understanding the differences in the ethical behavior of individuals from the North and South American cultures. Hopefully, a knowledge of how certain ethical dilemmas vary in their perceptions across cultures may provide multinational organizations with key information that can be used to develop ecological policies tailored to each culture. For example, based on the results from the current study, it might be ad-

vantageous for managers from US firms operating in Ecuador to be overly sensitive with respect to environmental issues. Moreover, as it was found that the personal financial state of individuals plays a role in their ethical inclinations the large MNC may hold more responsibility to respect local beliefs as individuals from impoverished nations, such as Ecuador, may not have the financial strength to act on their beliefs. Finally, a knowledge of the differences in ethical behavior across borders should also assist managers in international trade, planning, and strategy development.

## **Appendix**

Questionnaire

#### Vignette 1: Deforestation Dilemma

Solar Oil Company, a multinational firm based out of the United States, has been granted permission by the government of a small Latin American country to commence oil exploration in the Amazon Basin region of the country. The local firms that are currently involved with the oil industry lack the machinery and modern technology of the firms from industrialized countries. While Solar possesses the required technology, successful exploration would require the clearing of a vast amount of land in the jungle, resulting in the significant destruction of tropical rain forest.

The vice-president in charge of oil exploration is confident that the oil reserves in this area are substantial and she wants to begin full-scale exploration as soon as possible even though environmental damages would be considerable. The local government currently lacks stringent environmental protection laws and would likely look the other way if oil reserves were in fact discovered.

A. If you were the President of Solar would you go ahead with the project?

Definitely would not						Defi	nitely wo	ould	
1	2	3	4	5	6	7	8	9	10

B. If you were currently unemployed, would you accept a high paying job with this firm?

Definitely would not					Definitely would				
1	2	3	4	5	6	7	8	9	10

## Vignette 2: Overfishing Dilemma

Deep Sea Inc., is a small fishing company that has experienced excellent growth in recent years. In the territory where Deep Sea generally fishes the rare King Tuna has recently been sighted and caught. Since this type of fish has been nearing extinction it sells for almost ten times the going rate for other types of tuna in the international fish market.

The local government has little control over fishing companies. If the King Tuna continues to be caught at the present rate it may become extinct within three years. The profits for a firm such as Deep Sea will be excellent during the period. Nevertheless, opportunities will exist in the future for Deep Sea since the local territory has many types of fish that are also very profitable.

A. If you were president of Deep Sea would you continue to catch the King Tuna?

Definitely would not				Definitely would					
1	2	3	4	5	6	7	8	9	10

B. If you were currently unemployed, would you accept a high paying job with this company?

Definitely would not					Definitely would					
1	2	3	4	5	6	7	8	9	10	

#### Note

1 According to Habermas's theory of normative correctness, normative validity claims are distinct from truth claims, with valid norms as universally acceptable choice constraining principles and true statements as universally acceptable descriptions of states of affairs (Braaten 1991).

#### References

Abratt, R./Nel, D./Higgs, N., An Examination of the Ethical Beliefs of Managers Using Selected Scenarios in a Cross-Cultural Environment, *Journal of Business Ethics*, 11, 1992, pp. 29–35.

Adler, N., Cross-Cultural Management Research: The Ostrich and the Trend, Academy of Management Review, 8, 2, 1983, pp. 226-232.

Braaten, J., Habermas's Critical Theory of Society, Albany: State University of New York Press 1991.

Cavanaugh, G./Fritzsche, D., Using Vignettes in Business Ethics Research, Research in Corporate Social Performance and Policy, 1985, p. 7.

Dorfman, P./Howell, J., Dimensions of National Culture and Effective Leadership Patterns: Hofstede revisited, Advances in International Comparative Management, JAI Press, 1988, pp. 127-150.

mir vol. 39, 1999/1

67

- Donaldson, T., The Ethics of International Business, New York: Oxford University Press 1989.
- Donaldson, T./Werhane, P., Ethical Issues in Business: A Philosophical Approach, Upper Saddle River, NJ: Prentice Hall 1996.
- Dubinsky, A. J./Loken, B., Analyzing Ethical Decision Making, *Journal of Business Research*, 19, 1989, pp. 83–107.
- Ferrell, O./Gresham, L., A Contingency framework for Understanding Ethical Decision Making in Marketing, *Journal of Marketing*, Summer 1985, pp. 87–96.
- Fieser, J., Callicott and the Metaphysical Basis of Ecocentric Morality, *Environmental Ethics*, 15, 1993, pp. 171-180.
- Frederick, W. C., The Moral Authority of Transnational Corporate Codes, *Journal of Business Ethics*, 10, 3, 1991, pp. 165–177.
- Fredrickson, J. W., The Comprehensiveness of Strategic Decision Processes: Extension, Observations, Future Directions, Academy of Management Journal, 27, 1984, pp. 445–466.
- Fritzsche, D./Becker, H., Linking managerial Behavior to Ethical Philosophy An Empirical Investigation, *Academy of Management Journal*, 27, 1984, pp. 166–175.
- Gaither, N./Glorfeld, L., An Evolution of the Use of Tests of Significance in Organizational Behavior Research, *Academy of Management Review*, 10, 1985, pp. 787–793.
- Habermas, J., Communication and the Evolution of Society, trans.: Thomas McCarthy, Boston: Beacon Press 1979.
- Habermas, J., Moral Consciousness and Communicative Action, trans.: Christian Lenhardt and Sherry Weber Nicholson, Cambridge, MA: MIT Press 1990.
- Hoffman, J./Couch, G./Lamont, B., The Effect of Firm Profit versus Personal Economic Well Being on the Level of Ethical Responses Given by Managers, *Journal of Business Ethics*, in press.
- Hofstede, G., Culture's Consequences International Differences in Work Related Values, Beverly Hills, CA: Sage 1980.
- Hofstede, G., The Cultural Relativity of the Quality of Life Concept, Academy of Management Review, 9, 1984, pp. 389-398.
- Hunt, S./Vitell, S., A General Theory of Marketing Ethics, *Journal of Macromarketing*, 6, 1986, pp. 5-16.
- Jones, T., Ethical Decision Making by Individuals in Organizations: An Issue-Contingent Model, *Academy of Management Review*, 16, 1991, pp. 366–395.
- Katz, E./Oechsli, L., Moving Beyond Anthropocentrism: Environmental Ethics, Development, and the Amazon, *Environmental Ethics*, 15, 1993, pp. 49–59.
- Kohlberg, L., Philosophy of Moral Development, New York: Harper and Row 1981.
- Kohlberg, L., Philosophy of Moral Development, New York: Harper and Row 1984.
- Kroeber, A., Anthropology: Race, Language, Culture, Psychology, Prehistory New York: Harcourt 1948.
- Lacziniak, G., Framework for Analyzing Marketing Ethics, Journal of Macromarketing, 1983.
- McDonald, G./Zepp, R., Ethical Perceptions of Hong Kong Chinese Business Managers, *Journal of Business Ethics*, 7, 1988, pp. 835–846.
- Morey, N./Luthans, F., An Emic Perspective and Ethnoscience Methods for Organizational Research, Academy of Management Review, 9, January 1985, pp. 27-36.
- Premeaux, S./Mondy, R., Linking Management Behavior to Ethical Philosophy, *Journal of Business Ethics*, 12, 1993, pp. 349-357.
- Rest, J., Moral Development: Advances in Research and Theory, New York: Praeger 1986.
- Robertson, C., Individualism versus Collectivism: The Impact of National Culture on Ethical decision Making in Organizations, *Proceedings of the 1995 Southern Management Association Annual Meetings*, 1995, pp. 323-326.
- Robertson, D., Empiricism in Business Ethics: Suggested Research Directions, *Journal of Business Ethics*, 12, 1993, pp. 585-599.
- Ronen, S., Comparative and Multinational Management, New York: John Wiley and Sons 1986.
- Schusky, E./Culbert, T., Introducing Culture, Englewood Cliffs, NJ: Prentice-Hall 1978.
- Shrivastava, P., The Role of Corporations in Achieving Ecological Sustainability, Academy of Management Review, 20, 1995, pp. 936-960.
- Smircich, L., Concepts of Culture and Organizational Analysis, *Administrative Science Quarterly*, 28, 1983, pp. 330-358.

- Steidlmeier, P., The Morality of Pollution Permits, *Environmental Ethics*, 15, 1993, pp. 133–150.
- Thurston, Charles W., Ecuador President Sees Trade Pact Soon With Chile, *Journal of Commerce and Commercial*, 1994.
- Trevino. L., Ethical Decision Making in Organizations: A Person-Situation Interactionist Model, *Academy of Management Review*, 11, 1986, pp. 601-617.
- Triandis, H./Bontempo, R./Villareal. M./Asai, M./Lucca, N., Individualism versus Collectivism: Cross-Cultural Perspectives on Self-Group Relationships, *Journal of Personality and Social Psychology*, 54, 2, 1988, pp. 323–338.
- Trompenaars, F., Riding the Waves of Culture, New York, NY: Irwin 1994.
- Vignon, J., Economic Constraints and Ethical Decisions in the Context of European Ventures, *Journal of Business Ethics*, 8, 1989, pp. 663–667.
- Vitell, S./Nwachukwu, S./Barnes, J., The Effects of Culture on Ethical Decision-Making: An Application of Hofstede's Typology, *Journal of Business Ethics*, 12, 1993, pp. 753–760.
- Weber, J., Managers' Moral Reasoning: Assessing Their Responses to Three Moral Dilemmas, *Human Relations*, 43, 1990, pp. 687–702.
- Wines, W./Napier, N., Toward an Understanding of Cross-Cultural Ethics: A Tentative Model, *Journal of Business Ethics*, 11, 1992, pp. 831-841.