

國立政治大學國際傳播英語碩士學位學程

International Master's Program in
International Communication Studies
College of Communication
National Chengchi University

碩士論文

Master's Thesis

企業倫理教育影響之跨文化比較：

比較台灣及美國商學院學生

A Cross-cultural Comparison of the Impact of Business Ethics
Teaching: A Comparison of Taiwanese and American Business
Students

Student: Edward Cheng-Yu Lin 林政佑

Advisor: Professor Shiaw-Chian Fong 方孝謙教授

中華民國 101 年 6 月

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Time goes by fast and it is amazing when I came to realize how much and yet how little have I learned during these four years in the IMICS program at NCCU. Although some overseas adventure attempts, as well as, challenges from the family member's health condition prolonged the possibility of graduating earlier, all of those excitement and hardship in my life during these four years can't be a better reminder for me to be grateful for what I have owned so far.

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Abstract

The term “global business” implies not only unprecedented integration of countries through trade, but also an amalgamation of cultural, social, and individual values which influences how corporate decisions should be made to fulfill expectations of shareholders and stakeholders.

The objective of this research is to investigate how business ethics education impacts business students in consideration of differences in cultural and individual values. In pursuit of this goal, the author recruited two groups of senior Taiwanese business students and one group of senior business students from the U.S.A. and conducted a survey-based experiment to measure the influence of culture and business ethics training on the students’ business action decisions. Motivations for this research are twofold. First, much past research adopting solely Hofstede’s classic cultural model to compare international reception of business ethics has generalized a contradictory argument based on false cultural understanding; second, research associating a nation’s specific cultural characters with difficulty in pursuing business ethics has overlooked individuality in the face of questionable business conduct.

The result at the cultural level comparison indicates that, except for behavior associated with bribery, business ethics education indeed creates universal agreement across different business ethical issues between the Taiwanese and American students. The consistency of their decisions and rationales towards questionable business actions suggests that future research should not correlate superficial cultural characters with dissatisfying business ethics standards in certain countries. Rather, scholars need to explore social or individual incentives to encourage business practitioners to think and act ethically.

On the other hand, the comparison of two groups of Taiwan students yielded a dissatisfying but inspiring result: the experience of receiving business education did not cause one group’s decisions to be more ethical than the other. The research’s expectation of business ethics education was not attained; however, this disappointment may encourage greater feedback from experienced business professionals for future efforts in business ethics teaching and research. A pedagogical approach which integrates business professionals may encourage more practical and applicable course design, as well as, facilitate genuine ethical business in an environment, such as Taiwan, where individuals are well-acquainted with the concept and practice of business ethics but encounter daily obstacles to their ability to opt for ethical actions.

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1. Introduction

1.1 Research Background

1.1.1 Business Ethics as Foundation of Responsible Corporations.

Joyner et al. (2002) define business ethics as a doctrine that concentrates on moral standards as they are applied to business policies, institutions, and behaviors (p.114). Business ethics is also a standard of behavioral conduct providing guidance for employees to deal with ethical questions that may be beyond their professional knowledge. Since the United Nations issued its *Global Compact* and aroused a series of discussions about ethical business, many corporations have internally promoted business ethics by establishing a code of conduct for the purposes of either cultivating employees' skills to make critical judgments or demonstrating to society their rigid ethical values.

However, confusion may be caused by the relationship between business ethics and Corporate Social Responsibility (CSR). That is, although business ethics and CSR overlap in the formation of ethical businesses, high CSR performance often depends on factors such as managers' discretion, monetary capability (e.g. philanthropic campaign, investment in public service), or different foci according to a company's recognition. More specifically, the definition of high CSR performance is still ambiguous. Various international institutes have envisaged CSR as a corporate response to pressure from stakeholders¹, responsibility for the society and environment², or even sustainable development³; there still remains a lack in

¹ The Forum Empresa Network, 2010 "What is CSR?"
http://www.empresa.org/sitio-2009/index.php?option=com_content&view=article&id=175&Itemid=313 (Date visited: February 9, 2010)

² The Confederation of British Industry's, 2010. "What is corporate social responsibility"
<http://www.cbi.org.uk/ndbs/content.nsf/802737AED3E3420580256706005390AE/9D502144AC9F644380256F58005BD16C> (Date visited: February 9, 2010)

The Committee of Economic Development "Think Shift., evolution of CSR"

international agreement on how standards should be imposed on corporations since CSR policies often vary due to the cultural differences (Maignan & Ralston, 2002; Preusse, 2008).

On the other hand, internally, business ethics are considered clear conduct standards which exist within different business sectors, such as, finance, marketing and manufacturing, etc. Business ethics represent the responsibility that employees have to work in favor of their corporations. Meanwhile, as compared to CSR, business ethics is an external responsibility toward the public uncompromised by other corporate considerations.

For instance, the Bhopal disaster in India and the scandals of the American company Enron and the French bank Société Générale are all reminders that the damage caused by employees' unethical decisions can be tremendously harmful to societies regardless of corporations' various campaigns to highlight their socially responsible personalities. Therefore, although business ethics and CSR both contain a sense of responsible business behavior, in this article the value of business ethics is stressed as a fundamental and embedded impetus for employees to forge a genuinely "socially responsible corporation". Put simply, a company with high performance of business ethics is more likely to produce ethical behaviors.

Studying a fivefold increase in the number of stand-alone ethics courses of global top MBA programs⁴ from 1988 to 2007, Christensen et al (2007) also claim the importance of cultivating individuals' values with respect to business ethics, which are not compelled by outside stakeholders nor imposed ethical conducts, but persistently by one's values and

<http://thinkingshift.wordpress.com/2007/03/27/the-evolution-of-csr/> (Date visited: February 9, 2010)

³ The World Bank, 2007. "Sustainable development-DevComm CSR program"

<http://web.worldbank.org/WBSITE/EXTERNAL/TOPICS/EXTDEVCOMMENG/EXTDEVCOMSUSDEVT/0,,content>. (date visited : February 9, 2010)

⁴ As rated by the *Financial Times* in their 2006 Global MBA rankings

willing actions (Valentine & Fleischman, 2008; Collier & Esteban, 2007).

1.2 Research Motivations and Problems

If business ethics are expected to universally exist in corporations, then how do they interact with different cultural backgrounds and individual values? Do certain cultures or personal values facilitate ethical business values while others do quite the opposite? To answer these questions much past research has employed Hofstede's cultural model to explain higher/lower ethical standards. On the other hand, others have taken a more individual angle considering differences in social status, education, and religion. What is missing in this area of research is a study considering both levels at the same time. This negligence has caused an array of contradictory results in the study of cross-cultural business ethics research. The two common contradictions are presented below.

1.2.1 First Research Problem: Conflicting Results of Business Ethics Studies

Employing Hofstede's Cultural Model.

Much research utilizes Hofstede's cultural tendencies model to explain different reactions to ethical questions between Western and Chinese respondents. In spite of various sampling from different nations, an evident contradiction can be seen among the results of various studies. For example, Tsui and Windsor (2001) concluded participants from Australia have higher awareness and perceive greater importance of business ethics than their Chinese counterparts. Dunn and Shome (2009) found that Canadian participants find questionable corporate conduct less acceptable than Chinese participants. In contrast, however, Phau and Kea (2007) report that Chinese students (i.e. Hong Kong and Singapore) are more supportive of business ethics than their Australian counterparts. The result of research by Whitcomb et al. (1998) is that Chinese students demonstrate ethical values and make responsible business

decisions similar to their American fellows despite differences in their reasoning⁵. Furthermore, mixed research results offered by McGee et al. (2008)⁶ are a further reminder that the disagreement of ethical values may be attributed to the variance of chosen subjects. Additionally, other researcher, such as, Baker & Viet, (1998) and Ahmed et al. (2003) also propose that the relationship between cultural traits and ethical attitudes should be examined in the context of regulatory and historical backgrounds. Obviously, using Hofstede's cultural model has been a convenient research framework; but it is not sufficient for making generalizations about the tie between ethical values and culture.

1.2.2 Second Research Problem: Negligence of Overlapping Cultural and Individual Variables

In addition to the inconsistent results of culture-based business ethics research, a second contradiction can be found when one further subdivides subjects in either individualistic or collectivistic culture. For instance, although many researchers have explained why some Chinese cultural characteristics, specifically unique interpersonal networks and favor-returning traditions (*guanxi* 關係; *ren-qing* 人情), may hinder Chinese acceptance of the idea of ethical business (Huang, 2000, Ho, 1998, Ang & Leong, 2000); others have identified variables influencing the practice of high ethical standards for individuals in the same culture. High ethical standards have been linked to individuals who earn relatively higher incomes (Lam & Hung 2005), regularly practice religion (Lee et al., 2003; Phau & Kea, *ibid*), occupy managerial and NPO-related professions (Ebrahimi et al., 2005; Siu & Lam, 2009), and pursue certain collegiate majors (Du & Tang, 2005). Therefore, there is a need to reexamine the relationship between business ethics and cultures while taking individual differences into consideration.

⁵ In Whitcomb et al. (1998)'s research two exceptions are attributed to specific cultural and political factors.

⁶ McGee et al. (2008) finds that both U.S. and Hong Kong participants significantly oppose tax evasion, the average score in the U.S group is rather higher because the large score variance in the Hong Kong group.

1.3 Research Approach and Questions

This research selects business students from the USA and the ROC (herein after: Taiwan) as subjects representing two different sets of cultural values to conduct a comparison study of ethical dilemmas. Acknowledging that cultures can be further subdivided into many regions and the limitation of this research, Taiwanese students were chosen as research subjects due to the consideration that Taiwan receives less research attention compared to other Chinese culture holders. Nonetheless, Taiwan's relatively early economic and democratic development is a distinct environment from Mainland China and could possibly nourish higher expectations of business ethics.

Chapter Three will introduce in more detail the methodology employed in this study. Using a survey questionnaire, the research firstly compared the ethical choices of American and Taiwanese business students, including, their reasoning in a way that many past researchers have adopted when solely culture variables are considered. During the second phase, a third group of business students was recruited. This group is comprised of Taiwanese students who have completed at least one collegiate course in business ethics. Their responses were compared to the previous group of Taiwanese students (those who have not participated in any business ethics training). The goal of this step is to investigate differences in responses to business ethics questions by Taiwanese respondents when the cultural variable is controlled and the variable of business ethics education is included. The results will help not only to ascertain the impact of business ethics courses, but also the need to highlight individual differences in ethical decision-making.

This research project is concerned with three central research questions:

- (1) *Do Taiwanese respondents respond to ethical dilemmas differently compared to their American counterparts when both have participated in ethics training?*

(2) *Do Taiwanese respondents, who have completed the ethics training respond to ethical dilemmas differently compared to their Taiwanese counterparts who have not participated in ethics training?*

(3) *Is there different reasoning between the three groups' responses to different ethical dilemmas? How are the responses similar or different?*

1.4 Research Contribution

By responding to these three questions, this research hopes to provide a case for more refined and careful cross-cultural research on business ethics. Taking Taiwanese business students who haven't participated in ethics training as a control group, the salience of two variables: culture and business ethics education will be compared. It is beyond doubt that Hofstede's cultural model is influential in many fields of social sciences; however, with regard to frequent confusion of cross-cultural business ethics research, the validity of applying Hofstede's model to explain individuals' ethical decisions should be viewed through the lenses of individuals' value differences.

The results of this research will improve future cross-cultural business ethics research by encouraging the consideration of potentially influential individual factors. Finally, this research will be valuable for practitioners of business ethics working both in education and in international corporations.

2. Literature Review

Relevant previous research was considered throughout the duration of this research project. The comprehensive literature review that follows is organized into three parts: (1) a review of questionable business ethics research applying Hofstede's cultural model, (2) a discussion of Chinese-specific cultural traits relating to business ethics, and (3) the necessity of focusing on individual values to conduct cross-cultural business ethics research.

2.1 Importance of Business Ethics Research on Chinese Culture

In recent years, the whole world has been focusing on China's economic rise and driven perhaps by a unique Confucian entrepreneurship. This unprecedented attention on China can be attributed to both positive and negative motivations. First, many have predicted that the age of Chinese people is approaching, and China will develop into superpower counterbalancing decades of American dominance in many societal aspects. Additionally, through the wide spread of the PRC-sponsored Confucius Institutes and the increasing number of international Chinese language students⁷, not only the Chinese authorities but also Western counterparts are aware of inextricable Chinese frenzy. Moreover, after the Chinese economy successfully weathered the 2008 American-led global subprime mortgage crisis and amazed the world with its state-controlled stable economy, many analysts and research institutes have become more critical of the legitimacy of total market liberalism, and seen the silver lining in the rather conservative fashion of game-playing. In the perspective of world politics, the competition between the US and Russia in an earlier time has been replaced by that between the US and China. However, this time the difference is not confined to political ideologies, but also includes two cultural extremes and tendencies.

On the other hand, several negative reports on Chinese social scandals have attracted equally as much attention as its marvelous economic growth. These include the 2007 recalls of contaminated pet food and children's toys which contained excessive amounts of lead. In 2008 the spotlight turned towards food scandals of poisonous infant formula and milk containing melamine, and human rights violations and military suppression in Xinjiang and Tibet during the Olympic Games. Despite the PRC's booming modernization, these cases

⁷ Till 2000 October, there have been more than 30 learners of Chinese language and the Confucius Institutes has been established in over 282 countries. Chinese language program is taught in more than 2500 universities worldwide.

data retrieved from: http://en.wikipedia.org/wiki/Confucius_Institute date: 2010/3/12

have prompted many researchers to cast doubt on the coexistence of Chinese business ethics and market liberation policy. At the same time, the focus has also transferred to other Chinese culture holders such as Taiwan, Hong Kong, and Singapore.

However, to explain why irresponsible business behavior seems to be more often ignored in Chinese contexts, and how Chinese business ethics differs from the Western reasoning, many scholars have appealed to the fundamental distinction between individualistic and collectivistic cultures, as well as, other relevant cultural traits to correlate high/low business ethics evaluations with culture.

2.2 Hofstede's Cultural Tendency Model and Relevant Business Ethics

Research

According to Hofstede (1991, 2001), culture is derived, not inherent. Thus, it is a collective phenomenon because it is shared among people who live within the same society (p.5). Hofstede depicted in detail how the interaction of people living in different cultural contexts will be mostly influenced by factors such as (1) individualism/collectivism, (2) power distance (3) avoidance of uncertainty, (4) masculinity-femininity, and (5) long/short –term orientation. Although Hofstede clearly defined differences in the cultural personalities of the USA and Taiwan, it is debatable how these differences can be applied to predict business ethics performance.

2.2.1 Hofstede's Evaluation of Taiwan and the USA

According to Hofstede's 1991 study of 50 countries in three regions, the USA scores 91 on the individualism scale as the most individualistic country. In contrast, Taiwan scores 17 representing its collectivistic character. Additionally, the USA has lower degree of power distance and uncertainty avoidance than Taiwan, while the USA manifests a more masculine characteristic than Taiwan. (see Figure1)

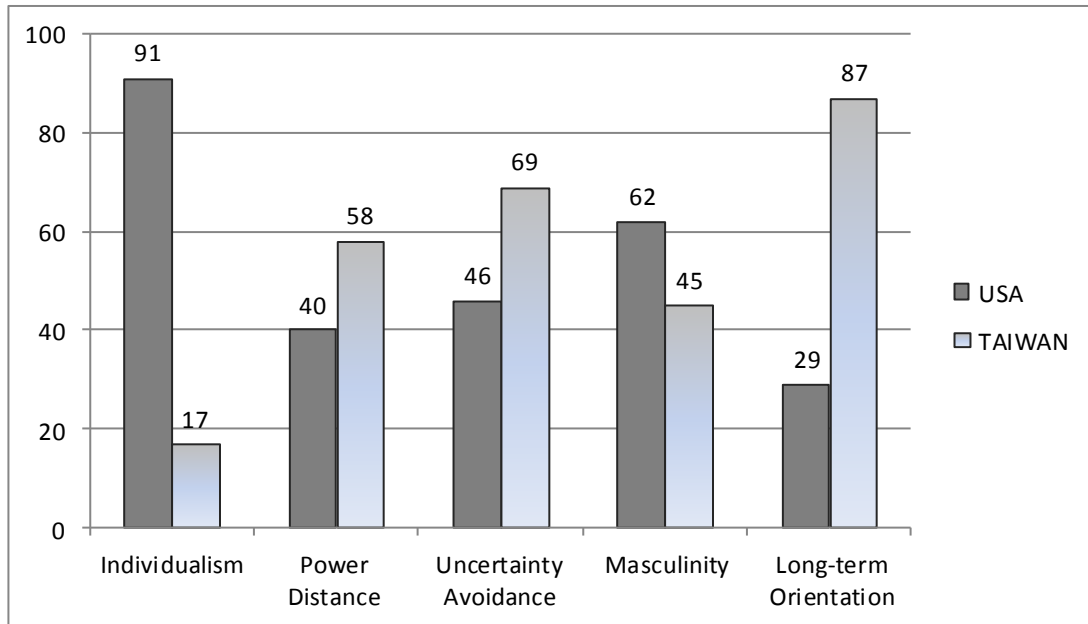


Figure 1: Scores of individualism, power distance, uncertainty avoidance, and long-term orientation between USA and Taiwan (Adopted and revised from Hofstede (1991, 2001))

2.2.2 Impacts and Questions of Hofstede's Cultural Traits on Business Ethics

Although Hofstede clearly defined different cultural personalities between the USA and Taiwan, it is debatable how these cultural traits are applied to predict business ethics performance. For Instance, Tsui and Windsor (2001) hold that high ethical reasoning is strongly compatible with “high individualists (+), low power distance(-), and strong uncertainty avoidance(+), and short-term orientation(-).” These cultural traits will produce more equal relationships among people, personal steadiness, social justice, and individual security. On the contrary, in a theoretical paper based on review of literature concerning business ethics, Vitell et al. (1993) conclude that the higher acceptance of formal codes of ethics rather than informal norms is compatible with “low individualists(-), high power distance(+), and high uncertainty avoidance(+).” Furthermore, although Vitell et al. agree with Tsui and Windsor that high uncertainty avoidance is beneficial to the establishment of moral values, high uncertainty avoidance is also considered more likely to produce avoidance of ethical problems.

The findings of these two studies demonstrate a curious dilemma: cultural traits' contradictory influences on business ethics often exist simultaneously. For example, high individualism can be interpreted as respect of individual rights/self-interest. High power distance can be seen as respect for authority-regulated ethics /deterrent of social justice. And finally, high uncertainty avoidance could relate to individual security/ avoidance of ethical problems.

As a result, when considering the additional factor of high masculinity, which Vitell et al. note is also a factor causing individuals to ignore ethical problems, it is even more bewildering to apply Hofstede's cultural spectrum to predict either American or Taiwanese subjects' reactions to ethical problems.⁸ The reason is that each country seems to possess conflicting cultural characters some of which would support others which would deter high business ethics performance.

2.2.3 Challenges to Hofstede's Conventional Cultural Categorizations.

A decade after the initial publication of his cultural model, Hofstede included a new factor of long/short-term orientation. This new cultural dimension acknowledges that there are several cultural characteristics shared by both Chinese respondents and their Western counterparts, albeit with different emphases. Meanwhile, he stressed that doing research without bias is impossible— there will always be a researcher effect (Hofstede, 2001; p. 352). This inevitable variable reminds us of the need for careful examination of research constructed on Hofstede's cultural theories.

When Yang (2001) discusses the appropriateness of applying Hofstede's bipolarized cultural dimensions, he argues that so-called collectivism may be a foreign comparison to Western

⁸ The factor of Masculinity /femininity is not treated in Tsui & Windsor's study on ethical reasoning between Australian and Chinese students

individualism. Thus, when Western researchers witness unfamiliar cultural orientation in East Asia, they tend to compare those differences to their own cultural body and to reach conclusions based on the cultural illusion (p.143). Moreover, Yang further claims that if individualism and collectivism can be defined by a summarized table of explicit behaviors, then one may easily find many collectivists in an individualistic society and vice versa. Examples include Indians who are hard to distinguish as individualists or collectivists. This explains the inability to polarize cultures in such a way, because within given situations both beliefs can be accepted or rejected (Sinha and Tripathi, cited in Kim et al., 1994, Ho and Chiu, 1994).

Hofstede's cultural model is influential in many social science research domains and a great volume of publications have approved the validity of implementing his cultural dimensions to relate differences in decision-making. However, if cultures vary within organizational but not necessarily national boundaries, then it is necessary for cross-cultural business ethics research to consider other micro-level variables (Hofstede, 2001).

To sum up, cross-cultural business ethics research which adopts Hofstede's cultural model faces two disadvantages: (1) Frequently not all the cultural dimensions are applied to formulate a comprehensive explanation of a culture's impacts on ethical decisions. (2) Even when the same cultural dimensions are studied, the interpretations of their impacts on ethical decisions differ.

2.3 Chinese Familism and Guanxism

Despite of the limitations and concerns of applying Hofstede's polarized cultural viewpoint to evaluate business ethics, several researchers have distinguished Chinese collectivism from other similar cultures by attributing two social characteristics: Familism (family-orientation)

and Guanxism (interpersonal connections).

2.3.1 Chinese Familism

Different from other types of collective societies, Chinese collectivism is tightly connected to family. Chinese familism is rooted in its paternalistic social pattern. Because of traditional economical reliance on agriculture, family members are mandated to fulfill their jobs so that the family can be orderly and united. However, this is a specific type of in-group collectivism, instead of universal collectivism, which prioritizes a family's prosperity, reputation and solidarity (Schwartz, 1990 cited in Yang, 2005). When a family's interests conflict with interests of other social groups or non-family stakeholders, Chinese people often tend to sacrifice the latter to protect the family (Yang, 2005; Madsen, 2007). Moreover, facing people outside the group, Chinese people will adopt an interpersonal tactic to familize them and include them into their own social networks. This tactic also depends on people's sentimental proximity to each other. The process of familization is deemed useful for Chinese people to enlarge social networks. In this context, while people are given different social meanings and roles, their importance and existence relies on their function relative to others. Thus, interpersonal connections to key players are extremely helpful when they need favors from others. However, sometimes help may not come directly from their already-constructed social network, but from other networks of their acquaintances. This Chinese social orientation is called Guanxism (關係).

2.3.2 Chinese Guanxism

Guanxism is a feature underlying Chinese society. It is defined as a unique interpersonal network on which people in the same interpersonal group can depend. This concept originates from Confucius' humanism (*jen*), which teaches people should always treat others with warm human feeling and reciprocal favors. Similar to social roles assigned by a central power in an institution, Chinese people are thought to live in different interpersonal groups, and their

existence is influenced by relationships with others (Ang & Leong, 2000). Within this sort of social pattern where the in-group harmony is important to all group members, people are categorized into various layers based on the interpersonal acquaintance and personal interests. After Fei, Xiao Tong(費孝通) proposed the concentric circles of Chinese guanxism in 1948, the mental model of Chinese people has been applied widely by many researchers in the social-psychology field (see figure 2). In the Guanxi network, the process of including and excluding people in an interpersonal network is dynamic. Because of constant changes during a person's roles in life, he/she knows who to give favors and special attention when they are in need. Meanwhile, favors are expected to be returned through reciprocity by the in-group members when he/she needs them. It is a mentality based not on legal enforcement but on an implicit give-and-take etiquette. Through this mode of interpersonal interaction, people can expand their social influence while different interpersonal concentric circles overlap. Individuals live within many different networks. For example, in Chinese society, although adoption of children is not popular because of a family-oriented mentality, adoption of a godson or goddaughter (乾兒子, 乾女兒) is a common way to join two families. Without a special religious ceremony, senior Chinese people can have their adopted children by mutual agreement. Through the pseudo-kinship between people, not only are nominal titles given, but people also become more interdependent on one other. Because of the intertwined network that involves individuals from a variety of backgrounds, needs are quickly known by other parties, and the more interpersonal connections one has, the more possible he/she can resolve problems.

Familization is not limited to the god-child adoption; all types of social interactions can be opportunities to build their connections across different interpersonal networks. In addition, those interpersonal connections are kept by the traditional reciprocity with constant favors. As an Chinese idiom goes, “When there is a Guanxi (connection) this is no Guanxi (problem),

when there is no Guanxi (connection) there is Guanxi (problem).” (有關係就沒關係，沒關係就有關係) Through this traditional pun one can grasp the common Chinese mentality which easily confuses private and public interpersonal relations.

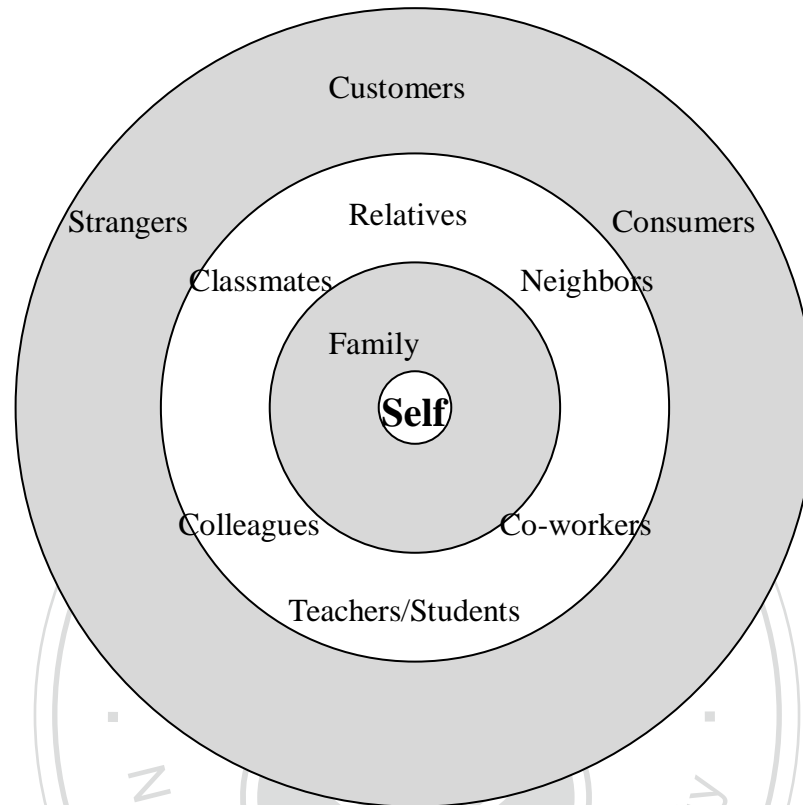


Figure 2: Taiwanese Human Relations based on Relationship Closeness (Adopted and revised from Hwang (2000))

2.3.3 Impacts of Familism and Guanxism on Business Ethics.

Considering these cultural features of Chinese society, it is believed that Chinese particularistic society not only varies largely from American universalistic thought, but also influences people’s recognition and way of understanding public affairs.

To be clear, Yum (1988) argues that beside Chinese reciprocity, and in-/out-group distinctions, there are different roles of intermediaries in the Chinese and American societies (see table 1). According to Yum, intermediaries are contractual and tend to separate people as independent individuals in America. That is, either in family or public life, they are attributed with their

own responsibility motivated largely by social justice and fairness. Using personal connections to attain desired goal, for them, may be frowned on as nepotism or a way to relinquish individual freedom (p.380). In contrast, Chinese informal intermediaries play a role in building connections with others as effective strategy to shorten the distance of relationship and create a sense of “in-groupness” (familization) for their benefit, or to avoid laborious works, to smooth bureaucratic procedures or to gain competitiveness, even though unethical conducts may be involved in the process (Ang & Leong, 2000).

Consequently, due to the overlap of personal and public life in Chinese society, as well as, high peer pressure, the maintenance of business ethics for an employee may be difficult once interests of different parties conflict. Therefore, people in the Chinese culture have a tendency to protect and support in-group members, regardless if their actions are legitimate (Hwang, 2003).

As Li Kuo-Ting (李國鼎), a prestigious Taiwanese economist and politician, expressed in 1981, in addition to Five Classic Rites, what Chinese society desperately needs is a sixth ethic- self-group relation which enlightens people on how to care for strangers, nature, and groups.⁹

⁹ Li Kuo Ting (李國鼎) was the former Minister of Ministry of Finance and Ministry of Economy Affairs in Taiwan. He promoted fair, stable and free model of economic development during 1960s to 1970s. He is addressed as the founder of Taiwanese development of high technology and key figure of Taiwan’s economic miracle and modernization data retrieved from <http://zh.wikipedia.org/wiki/%E6%9D%8E%E5%9C%8B%E9%BC%8E> date of retrieval: April 2, 2010

Table 1: Comparisons between North American and East Asian Orientation to Interpersonal Relationship Pattern (Adopted from Yum (1988) The Impact of Confucianism on Interpersonal Relationships and Communication Patterns in East Asia)

Chinese Cultural Orientation	American Cultural Orientation
1. Particularistic Particular rules interactions patterns are applied depending upon the relationship and context	1. Universalistic General and objective rules are applied across diverse relationships and context
2. Long-term and asymmetrical reciprocity	2. Short-term and symmetrical reciprocity or contractual reciprocity
3. Sharp distinctions between ingroup and outgroup members	3. Ingroup and outgroup distinction is not as sharp
4. Informal intermediaries People known intermediaries Frequently utilized for diverse relationships	4. Contractual intermediaries Professional intermediaries Utilized only for specific purposes
5. Personal and public relationships often overlap	5. Personal and public relationships are often separate

2.4 Culture-based Business Ethics Research from Amended Perspectives

In recent years, many culture-based social studies have been under criticism because their definition of culture has been controversial (Triandis, 1995). Therefore, despite much criticism of Chinese culture and its incompatibility with business ethics, the following section will discuss similar ethics-endorsing traits between American and Chinese culture and the limitations of applying culture to predict different outcomes of business ethics.

2.4.1 Similarities Between Western and Chinese Business Ethics

Many similar moral conducts are shared by both Western and Chinese culture in the light of business ethics. For instance, Sun Chen (孫震) (2009) proclaims that the roots of Western and Chinese cultures do not differ largely in teaching people to sympathize with their neighbors

and to pursue the common good instead of increasing social costs or risks. He contends that there is a great deal of agreement between Adam Smith's market liberalism and Confucian and Mencius altruism. According to Sun, the virtues of justice and beneficence exist in both cultural bodies, and they serve as the cornerstone for developing business ethics. His portrayal of humans' inherent tendency to favor benignity can be seen from the table shown below:

Table 2: comparison of similar concept of human morality between Adam Smith, Confucius and Mencius (Adopted from Sun Chen (孫震) (2009) 企業倫理與企業責任)

	Adam Smith		Confucius	Mencius
Egoism	The virtue of prudence	Economic value	Wealth (利) Reputation (名)	Achievement (人爵)
		Social value		
Altruism	The virtue of fairness	Ethical value	Righteousness (義)	Benevolence (天爵)
	The virtue of beneficence		Human benevolence (仁)	

Notably, Adam Smith corresponds to Confucius and Mencius to prioritize a higher level of other-centered altruism rather than personal well-being, though self-centered motivations encouraging people to pursue wealth and reputation are found in all three schools of philosophies.

The Western other-altruistic motivations are virtues of justice and beneficence which are similar to Chinese righteousness (義) and human benevolence (仁). Sun believes because of

the quest for social sustainability, people are motivated to contribute to and care for others' benefits to preserve fair and stable economic development. In addition, in both Adam Smith's *The Theory of Moral Sentiments* (1759) and Mencius's "innate goodness of human nature" (性善論) a natural sympathy towards unfortunate people is considered universal and sufficient in explaining the ethical consensus between the two cultures (p.28 & 29).

Building on this concept, many business ethics researchers have found that Chinese culture nourishes business ethics (Lu et al., 1999; Shafer et al, 2007; Madsen 2007). In contrast, others challenge the cultural-based viewpoint and include finer individual and social factors, such as historical background and political systems and regulatory environment (Ahmed et al., 2003, Baker & Veit, 1998).

Indeed, there is a great need to review the application of Hofstede's cultural model to the issues of business ethics with regard to the ambiguity of Hofstede's cultural attributes in business and industry (Turner & Trompenaars, 2000). Moreover, a new research model should include variables at both individual and social levels since people living in similar environment can't be easily generalized (Lamond, 2008).

2.4.2 Different Personal Values in the Face of Ethical Decisions

The literature reviewed above suggests the problem of applying culture as a basis to explain differing business ethics performance. Indeed, at the present time norms, values, and interests are pluralized and cultural backgrounds can be further subdivided around the world.

Increased individual independence and choice urges a review of the relation between one's individual and cultural values in relation to his/her ethical decisions.

The discussion of this relationship may be based on Hofstede's model of uniqueness in

human mental programming, which separates causes of behavioral differences into three levels: human nature, culture and personality (see figure 3).

In this hierarchical model Hofstede defines *human nature* as:

... what all human beings have in common; it represents the universal level in one's mental software. It is inherited with one's gene and the operating system will determine one's physical and psychological functioning. The human ability to feel fear, anger, love, joy, sadness, the need to associate with others.....however, what one does with these feelings, how to express fear, joy, observations and so on, is modified by culture (p.5).



Figure 3: Three levels of uniqueness in human mental programming (Adopted from Hofstede (1991) Cultures and Organizations)

On the other hand, on the top of the triangle is *personality*. Hofstede defines personality as:

... a unique personal set of mental programs which (s)he does not share with any other human being. It is based upon traits which are partly inherited with the individuals' unique set of genes and partly learned. "Learned" means modified by the influence of collective programming (culture), as well as, by unique personal experience (p.6).

Moreover, *culture*, which originates from one's social environment can not only be separated from personality on the one hand, and from human nature on the other, but can also

distinguish the members of one group or category of people from one another (p.5).

However, what cannot be easily resolved in Hofstede's model and social scientists' knowledge is where to draw the distinction between the three levels of social elements, or if the boundaries change as time passes.

Thus, Hofstede's structure of mental programming as a person's pattern of thinking, feeling, and potentially acting should be reconsidered in aspects of different social issues; especially because the sources of one's mental software lie within the social environment in which an individual grows up, as well as, collective life experiences (p.4). That which individuals acquire from the environment may not be principles inherent in indigenous culture but may be subjective according to their particular interests.

In essence, in the past when the world economy and communication were less interdependent, each society featured its own cultural uniqueness. For people living in different areas, complying with social norms was natural and sometime more obligatory in certain societies than in others. That is, societal cultures used to be bound with collective behavioral phenomenon by which people's individual values are overridden and simplified. Since personality is formed by one's culture and learned experiences, at the present time defining a culture and its impacts on business ethics has become a controversial and challenging task. It is valuable to investigate how personal initiatives to make ethical decisions can be increased by different means. Supportive of this idea, empirical research conducted by Vitell & Paolillo (2004) claims that individual commitment to the organization, enforcement of code of ethics, and organizational culture are antecedents of the perceived role of ethics and social responsibility, rather than nationalities of the respondents.

2.4.3 The Value of Business Ethics Training

Much research has proven individual differences such as incomes, religious practice and occupations will impact ethical decision-making (Lam & Hung 2005, Lee et al., 2003, Phau & Kea, 2007, Ebrahimi et al., 2005, Siu & Lam, 2009); however, compared to those social factors, the application of business ethics training as an important variable encompasses two vital values.

First, business ethics training is regarded as a prominent factor facilitating ethical decisions. In recent years, due to many political and corporate scandals, the establishment of professional ethics in many fields has been an international focus. Because of the tremendous social costs of corruption, bribery and financial crisis within both governmental and private sectors, the public has begun to doubt if professional ethics are equivalent with professional training. Oftentimes these mistakes sprout from employees' daily decisions in the office and result in irreversible damage to public benefits. It can provide both a theoretical and an experiential framework that employees can apply in evaluating and choosing between conflicting moral demands (Sims, 1994; p.152).

Second, ethics training can be widely taught in different disciplines in business schools. The requirement of ethical standards should not only be imposed on CEOs in industry; other professionals, such as, accountants, financial analysts, market planners, etc. all play vital roles in impeding unethical business behavior altogether in a company. Ethics training can serve the fundamental function to enlighten the employees-to-be on how to handle ethical dilemmas. Training encourages them to think critically and rationally when confronted with ethical problems and their behaviors are under scrutiny (Klenin, 1998). Although different types of occupations may require specific materials and hands-on knowledge, the training can

be seen as an economical yet effective method to transmit ethical know-hows in a cross-disciplinary fashion.

Much research in the past has found a positive impact of business ethics training on ethical decision-making (Wu, 2003; Lau, 2009; Mayhew & Murphy, 2009). After relevant training, respondents often demonstrate higher ethical values than their counterparts from the same cultural background.

2.4.4 Planned Behavior Theory.

Higher ethical values after business ethics training can be explained by Ajzen's planned behavior theory. He concludes that, although there remain uncertain variables, most human behavior can be predicted from intention. The concept is that a person's intention to perform or not perform a behavior is the immediate determinant of that action (p.117). Before intention is formed and thus triggers the consequential behavior, three factors are essential to influence in the process (see figure 4).

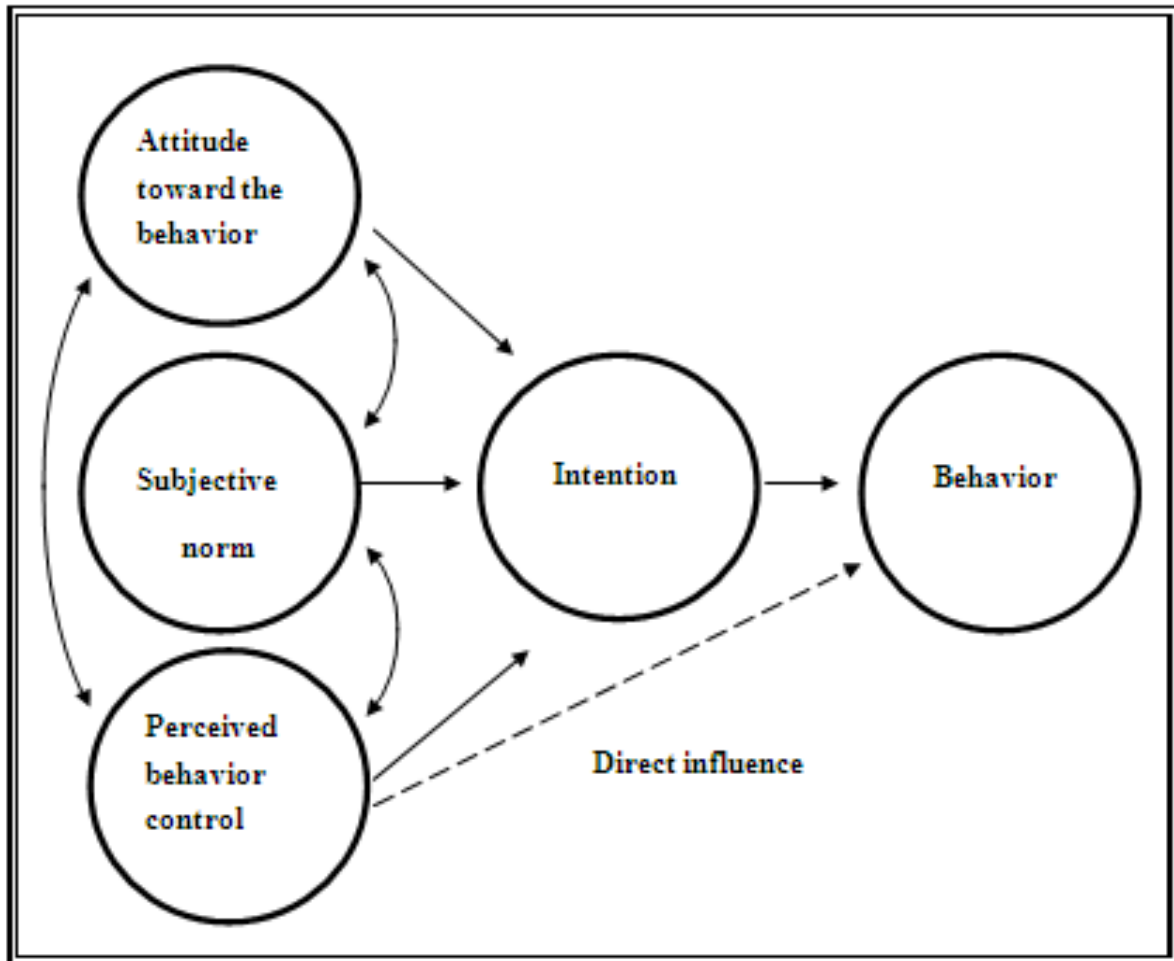


Figure 4: Planned Behavior Theory (Adopted from Ajzen (1988) Attitudes, Personality and Behavior.)

Based on the theory, *attitude towards the behavior* is the individual's positive or negative evaluation of performing a particular behavior. This attitude is specifically individual and of personal interest. The attitude depends on how valuable the person thinks of an objective. The more desirable the objective, the more likely the planned behavior will happen.

Second, *subjective norms* are normative considerations. Before performing a behavior, people will consider if it is positively or negatively perceived by others. This mentality is based on social pressure concerning referents such as a person's parents, spouse, close friends, coworkers, and those the behavior involves. Generally speaking, if a planned behavior gains more support from the people at stake, a person tends to take the action.

At last, *perceived behavioral control* is defined a special factor as it can also influence the two other variables, intention and behavior. It is likely that a person will not only to take into account some of the realistic constraints that exist, but also to personally reflect on relevant personal experience as impediments and obstacles. This factor concerns largely the control of information, skills, and abilities, whereas some variables such as emotions, compulsions and dependence on others are comparatively more unpredictable. To put it simply, the more resources and opportunities individuals possess, the fewer obstacles and impediments are imagined and the planned behavior is more likely to occur (p.135).

Therefore, many external and personal factors can influence people's intentions in the face of ethical dilemmas; people may consider interpersonal pressure and the behavioral inappropriateness restricted within a shared culture. However, what is essential is the individual experience that increases desirability and interests of performing ethical decisions.

The importance of enforcing ethical attitudes based on the planned behavior theory has been supported by much previous research. For instance, after surveying professionals from five accounting firms, Buchan (2005) concludes that although subjective norms will influence their attitudes, there is no direct relationship between subjective norms and eventual ethical intentions compared to the significant influence of personal attitudes. He proposes that one should highlight the factors that can influence professionals' attitudes towards ethical decisions. Meanwhile, Kurland (1996) also claims that the attitude of moral obligation will significantly relate to subsequent ethical intents.

3. Methodology

3.1 Research Framework and Design

Table 3: Research Framework

	Ethical scores Comparing likelihood to take ethical actions in five vignettes	Ethical reasoning Reasons behind actions taken in five vignettes
Cultural Level Comparison	1 ST Experiment Group: American Respondents Who Have Taken Ethics Course	
	<i>Hypothesis 1(a)</i>	<i>Hypothesis 1(b)</i>
Individual Level Comparison	Control Group: Taiwanese Respondents Who Have Taken Ethics Course	
	<i>Hypothesis 2(a)</i>	<i>Hypothesis 2(b)</i>
	2 nd Experiment Group: Taiwanese Respondents Who Haven't Taken Ethics Course	

The goal of this research is to gather empirical evidence informing the debate over cultures' impacts on business ethics while including individual traits as well as cultural differences as a more credible variable. To do this a self-administered questionnaire was distributed to three groups of students gathering data at two different levels(see Table 3).

3.2 Questionnaire

The research methodology employed in this study is based on the questionnaire of ethical dilemmas invented by Fritzsche & Becker (1984) which was also adopted and revised by Whitcomb et al (1998) and other researchers. The questionnaire includes five vignettes which ask respondents to respond to different ethical dilemmas including: bribery, employee mobility among companies, pollution, and public safety problems. Respondents read the vignettes and were asked to express the likelihood of taking the action suggested by the questionnaire. The likelihood of action-taking was reported on a ten-point Likert scale. (0=definitely would not, 10=definitely would).

Second, respondents were asked to select from five to six different reasoning options (including an open-ended answer) to explain their choices. The different reasoning choices can generally be categorized into (1) other-centered and (2) self-centered motivations. The definition of other-centered is altruistic, caring for the public and general good as to be responsible to the majority for stakeholders. Self-centered reasoning can be explained as considering individuals' or corporations' own benefits as to be responsible for the shareholders. In this section, if participants find more than one applicable reason, they are asked to rate different options in order of importance (from 1, 2, 3...). Different from other ethical questionnaires which focus on daily-life decisions, the survey instrument emulates business scenarios and aims to elicit practical actions taken by different groups of respondents. Additional questions about respondents' backgrounds such as sex, age, religion, the perceived difficulty of realizing religious belief, experience of volunteering public service, etc. were also included in the questionnaire.

3.3 Research Process

This research recruited three groups of respondents to conduct a comparison research at the cultural and individual levels. At the cultural level of comparison, American and Taiwanese business school students who have taken business ethics course at college are compared in order to highlight the value and the function of business ethics education with regard to cultural difference. This is different from the research conducted by Whitcomb et al (1998)

which compared American and Chinese students who haven't had the similar training. On the other hand, at the individual level the research compared the group of Taiwanese students who have participated in ethics course before with another group who haven't. By doing this we can gain knowledge of the influence that business ethics education exerts on respondents from the same cultural context.

3.3.1 Recruitment of Participants

This research recruited three groups of respondents. Students from the U.S. and Taiwan were asked to complete the same questionnaire. The questionnaire was provided in Chinese to students in Taiwan and in English to students in the U.S.

For the Taiwanese samples two groups of senior college students of the business school at National Chengchi University (NCCU) were recruited.

First, a control group of 47 senior business students who have completed a business ethics course at NCCU was recruited. From a semester-long elective business ethics course, they have acquired knowledge about the importance and practice of business ethics through lectures, class discussion, and case studies. The course content aims to equip the students with independent thinking and problem-solving skills with regard to different roles and interest conflicts in real business settings. Specific ethical subjects of marketing, product safety, environmental concern, work ethics (employees' rights, privacy, and whistle-blowing) are included.

For the first experimental group, 33 American senior business students from Saginaw Valley State University (SVSU) in Michigan were sampled. Respondents in this group have completed an elective business ethics course. The particular reason for selecting this school in

Michigan is because of the author's available connection to local faculty. Second, the course content of business ethics is highly similar to the one at NCCU concerning the issues of the free market, the nature of property, product liability, advertising, management versus employee rights, whistle-blowing, health and safety issues, affirmative action, comparable worth and the environment.

Finally, the second experimental group of a group of 33 senior business students from NCCU in Taiwan who haven't taken a business ethics courses was recruited. These respondents were recruited from an elective consumer behavior course. Their qualification for participating in this comparison research was checked by the response to a self-report question asking their prior experience of ethics education at school.

3.3.2 Distribution and Retrieval of the Questionnaires

Before distributing the questionnaires in USA and Taiwan, the original questionnaire was translated into Chinese and proof-read by another native Chinese speaker. Two pilot tests were taken by two small groups of native speakers to ensure the wording and format were comprehensible. The ultimate questionnaires were collected at three phases: first, for the American samples, the author contacted in-person with a professor of international business at SVSU in August 2010. After discussion of the questionnaire content and the approach of ministering the questionnaire, the professor agreed to have his teaching assistant distribute the ethical questionnaires in one of his classes. Afterward, the completed questionnaires were sent by the assistant to Taiwan via airmail.

For the rest two groups of Taiwanese business students the author distributed and collected the questionnaires personally after gaining agreement from the course instructors. The finalization of these sets of questionnaires collections were completed in April, 2011.

3.4 Two Levels of Comparison between Cultural and Individual Variables

The previous literature review substantively discussed the great need to investigate the influence of culture and ethics education on ethical decision-making all together. To fulfill this need, this research employed a two-level comparison to discuss (1) how cultural factors (based on Hofstede's cultural predictions) affect the respondents' ethical decisions. (2) How business ethics education (based on planned behavior theory) differentiates respondents' decision-making from the others.

3.4.1 Level One: Comparing Cultural Influence on Ethical Decisions

To respond to the continuous contradictory research business ethics results adopting Hofstede's cultural model, as well as, the debates over the impacts of denounced Chinese Guanxism on ethical decisions, this research first compared the American respondents with their Taiwanese counterparts who underwent ethical training. From the literature review we have learned that cross-cultural business ethics research could be biased due to insufficient understanding of a cultural background from a nation to another (Hoivik, 2007). Another reason is that culture is a dynamic concept which is challenging to conclude. Moreover, from many advocates and opponents' arguments, as well as, empirical result supporting that both American and Chinese cultures will nourish the growth of business ethics, this research suggests that the ethical training American and Taiwanese respondents received will be likely to forge a convergence of universal values towards questionable business conducts. That is, the research expects to see similar ethical scores from five ethical dilemmas when culture is considered the major variable. To specify, if the ethical scores from the two groups parallel each other in all the five vignettes, it signals that ethical training would be a prominent variable and an applicable instrument on targeted participants despite of the existence of cultural variation. Thus, cultural traits such as high individualism and masculinity of the American respondents, versus, the high power distance and uncertainty avoidance of the

Taiwanese respondents, should not affect the two groups of respondents' responses significantly.

Moreover, it is intriguing to see if responses from the two groups of students will differ. A similar study done by Whitcomb et al (1998) demonstrates that although they had similar ethical scores from three out of five ethical dilemmas, none of the ethical reasoning was similar on each vignette between American and Chinese students. In consideration of the magnitude of business ethics education and following the previous hypothesis about similar ethical decisions, we propose that the two groups of respondents will all demonstrate other-centered reasoning for their decisions take in each vignette.

Therefore, hypothesis 1(a) and 1(b) are listed below:

Hypothesis 1(a): There is no significant difference in ethical scores between the Taiwanese students and the American students who have taken ethics courses.

Hypothesis 1(b): The Taiwanese students and the American students who have taken ethics courses will share universal reasoning for their decisions taken in each questionnaire vignette.

3.4.2 Level Two: Comparing Business Ethics Training's Influence on Ethical Decisions

Second, at the individual level, this research compares the result of the Taiwanese students who have completed the ethics training to their Taiwanese fellows who haven't participated in relevant training before. If ethics training is effective in increasing the likelihood of subsequent ethical decisions at the individual level (as predicted in planned behavior theory), then those who have been taught to act ethically when confronted by ethical dilemmas should have higher ethical scores in each situation compared to those who haven't. Although it is rather bold to assume that the dominant influence of business ethics education over other

individual factors, this attempt will help to clarify the function and the limitation of relevant training in the future. Therefore, the research predicts that the independent variable of ethical training has a positive influence on the respondents' decisions when the cultural factor is controlled.

Furthermore, in contrast to hypothesis 2(b), we propose that the Taiwanese respondents who have taken the business ethics course will demonstrate more other-centered reasoning than the Taiwanese students who have not in their actions taken in the five vignettes.

Therefore, hypothesis 2(a) and 2(b) are presented:

Hypothesis 2(a): The Taiwanese respondents who have taken the ethics course will have higher ethical scores than the Taiwanese respondents who have not taken any relevant course.

Hypothesis 2(b): The Taiwanese respondents who have taken ethics course will express more other-centered reasoning than the Taiwanese respondents who haven't taken the course for their decisions taken in each questionnaire vignette.

4. Data Analysis

In order to analyze the ethical scores and reasoning of the three groups, this research applies t-test and Chi-squared analysis using SPSS statistical software. The basic participants' information is presented followed by a comparison of their ethical scores. Finally, the ethical reasoning choice frequency for all five vignettes is analyzed.

4.1 Participants' General Information

The general information of the three groups of participants is summarized in Table 4.

Of 47 Taiwanese participant who have completed the ethical course (abbreviated as TW group in the following), 25 (53.2%) are male and 22 (46.8%) are female with an average age

of 20.6. 4 (8.5%) of them are Christian, 8 (17%) are Buddhist, and 35 (74.5%) report “No Religion”. Moreover, only 2 (4.3%) of the respondents have participated in social volunteer service before.

Of the 33 American participants (abbreviated as US group in the following), 11 are male (33.3%), 22 are female (66.7%). The average age of the group is 22.9. Moreover, 21(63.6%) of them are Christian, 5 (15.2%) report “no religion”, with other 7 students (21.2%) are Methodist and Muslim. 22 (63.7%) US participants have experience of social volunteer service.

Last, among the 33 Taiwanese participants who haven’t taken any business ethics courses (abbreviated as TW2 group in the following), 14 (42.4%) are male, 19 (57.6%) are female. The group’s average age is 21.52. Additionally, 2 (6.1%) of them are Christian, 1 (3%) is Daoist, 8 (24.2%) are Buddhist, and 21 (63.6%) report “no religion”. Additionally, 3 (9.1%) of them have experience of social volunteer service.

Table 4: Overview of Participants’ Information

Group	Number of Participants	Gender	Religion
TW	47	Male: 25 (53.2%) Female: 22 (46.8%)	Christian: 4 (8.5%) Buddhist: 8 (17%) None: 35 (74.5%)
US	33	Male: 11 (33.3%), Female: 22 (66.7%)	Christian: 21(63.6%) None: 5 (15.2%) Others: 7 (21.2%)
TW2	33	Male: 14 (42.4%) Female: 19 (57.6%)	Christian: 2 (6.1%) Daoist: 1 (3%) Buddhist: 8 (24.2%) None: 21 (63.6%)

4.2 Missing Value and Replacement of Series Mean

In the TW group, there were in total 1 and 2 missing values of ethical scores in vignettes 4 and 5 (see table 5). The US group has 1, 2, and 2 missing values in vignettes 3, 4, and 5 respectively. For the TW2 group there was only 1 missing value in vignette 3. Although the scale of missing value in the three groups are limited regarding to their percentages and considering the small size of the overall sample size, these missing values were carefully treated by the replacement of series mean produced by SPSS software before the following comparisons proceed.

Table 5: Missing Values of Ethical Scores in 5 Vignettes

	TW		US		TW 2	
	N	Mean	N	Mean	N	Mean
	Count	Percent	Count	Percent	Count	Percent
EthicScore1	47	5.1702	33	6.9697	33	5.2121
EthicScore2	47	7.0638	33	7.3333	33	7.3030
EthicScore3	47	7.9574	32	7.3125	32	8.4063
EthicScore4	46	7.2609	31	7.1613	33	8.0909
EthicScore5	45	7.6444	31	7.7097	33	7.6970

a Number of cases outside the range ($Q1 - 1.5*IQR$, $Q3 + 1.5*IQR$).

4.3 Cultural Level Comparison of Ethical Scores and Reasoning

At the cultural level comparison, the TW group and the US group demonstrate similar ethical scores in the second, third, fourth, and fifth vignette (unwillingness to share leak business information, secure market revenue at cost of increasing air pollution, publish a book containing detailed information about nuclear bomb, hide a report about defected automobile parts) (see Table 6.1). However, the ethical score for the first vignette between the TW group

(N=47, M=5.1702, S=2.19009) and the US group (N=33, M=6.9697, S=2.14308) is significantly different at higher than 99.5% confidence level (T= -3.65, Sig. P<0.001) (see Table. 6.1 and 6.2). This difference in ethical scores indicates that the TW group will have higher likelihood to pay the bribe to enter a new business market than their US counterparts even after they have both completed ethical training.

Table 6.1: Comparison of Ethical Score Means between the US and TW Groups

	National -ity	N	Mean	Std. Deviation	Std. Error Mean
EthicScore1	TW	47	5.1702	2.19009	.31946
	US	33	6.9697	2.14308	.37306
EthicScore2	TW	47	7.0638	1.86972	.27273
	US	33	7.3333	2.14573	.37352
EthicScore3	TW	47	7.9574	2.07425	.30256
	US	33	7.3303	2.10067	.36568
EthicScore4	TW	47	7.2656	2.35408	.34338
	US	33	7.1807	2.51487	.43778
EthicScore5	TW	47	7.6459	1.86684	.27231
	US	33	7.7078	2.23878	.38972

Table 6.2: Difference in Ethical Scores between the TW and US Groups

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
EthicScore1	Equal variances assumed	.145	.705	-3.650	78	.000***
	Equal variances not assumed			-3.664	69.965	.000
EthicScore2	Equal variances assumed	1.335	.251	-.597	78	.552
	Equal variances not assumed			-.583	62.798	.562
EthicScore3	Equal variances assumed	.396	.531	1.324	78	.189
	Equal variances not assumed			1.321	68.483	.191
EthicScore4	Equal variances assumed	.121	.729	.154	78	.878
	Equal variances not assumed			.153	66.085	.879
EthicScore5	Equal variances assumed	1.237	.269	-.134	78	.893

Equal variances not assumed		-.130	60.793	.897
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*= p<0.05, **= p<0.01, ***= p<0.001

On the other hand, when the research compares the ethical reasoning in all five vignettes between the TW and US group, the significant difference were found in the first and the third vignette. In the following section the author will compare the prioritized ethical reasoning between the two groups for each vignette.

In the first vignette when the two groups of participants were asked if they are willing to pay an unofficial price to access a new prospective market, 25.5% (12) of the TW group reasoned that “the decision is not unethical, and it is just a price to pay to do business”(see Table 6.3). Another 25.5% (12) of the TW group expressed that “the decision won’t hurt anyone.” In contrast, 36.4% (12) of the US group prioritize the reason that “the decision is a bribe, it is unethical”, which is significantly different from the TW group at higher than 99.5% confidence level (see Table 6.4; $X^2=28.348$, $df=7$, $P=0.000<0.001$). The perceptions of the action suggested in this vignette are significantly different between the two groups.

Table 6.3: No.1 Reason for Ethical Question No.1(TW/US)

	TW		US	
	Frequency	Percent	Frequency	Percent
Against company policy	3	6.4%	4	12.1%
Illegal	9	19.1%	6	18.2%
Bribe; unethical	4	8.5%	12	36.4%
No one is hurt	12	25.5%	1	3.0%
Is an acceptable practice in other countries	1	2.1%	6	18.2%
Is not unethical, just the price paid to do business	12	25.5%	1	3.0%
Other	6	12.8%	2	6.1%
N/A			1	3.0%

Total	47	100.0%	33	100.0%
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Table 6.4: Chi-Square Analysis of Reason for Ethical Question No.1 (TW/US)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	28.348(a)	7	.000***
Likelihood Ratio	31.854	7	.000
Linear-by-Linear Association	5.878	1	.015
N of Valid Cases	80		

a.8 cells (50.0%) have expected count less than 5. The minimum expected count is .41.

*= P<0.05, **= P<0.05, ***= p<0.001

In the second vignette which asked the participants to leak business information from their last job, although the reasoning for which most of the Taiwanese opted for is “provide some but not all information”, this original response is vague considering the uncertainty of information shared on the individual basis. Moreover, this response is also the second response that the American students selected to defend their decision. Therefore, the author focused on the second mostly-selected reasoning of the Taiwanese participants, which coincides with their American counterparts’, and found 27.7% (13) of the TW group 36.4 % (12) of the US group think that “it is unethical for the employee to provide and unethical for the employer to ask”(see Table 6.5). The reasoning are not significantly different between the two groups (see Table 6.6; $X^2=7.216$, $df=6$, $P=0.301>0.05$).

Table 6.5: No.1 Reason for Ethical Question No.2(TW/US)

	TW		US	
	Frequency	Percent	Frequency	Percent
Unethical for Smith to provide and unethical for employer to ask	13	27.7%	12	36.4%
Unethical for employer to mislead Smith when he was hired	3	6.4%	4	12.1%

Protect Smith's reputation	11	23.4%	3	9.1%
Provide some but not all information	15	31.9%	6	18.2%
Decision based on whether security agreement is in force	3	6.4%	5	15.2%
To keep job; loyalty to new employer	1	2.1%	2	6.1%
Other	1	2.1%	1	3.0%
Total	47	100.0%	33	100.0%

Table 6.6: Chi-Square Analysis of Reason for Ethical Question No.2 (TW/US)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	7.216(a)	6	.301
Likelihood Ratio	7.411	6	.285
Linear-by-Linear Association	.011	1	.917
N of Valid Cases	80		

a. 8 cells (57.1%) have expected count less than 5. The minimum expected count is .83.

*= P<0.05, **= P<0.05, ***= p<0.001

In the third vignette when the increase in the market revenue is mentioned at the cost of higher air pollution, 57.4% (27) of the TW group prioritizes the reason of “the concern for the environment and life.” On the other hand, 39.4% (13) of the US group focuses on the reason that “it will be illegal” (see Table 6.7). Additionally, although the two groups’ reasoning differ significantly at 95% confidence level (see Table 6.8; $X^2=16.266$, $df=6$, $P=0.012<0.05$), both of their reasoning belong to the other-centered. One highlights societal well-being and the other stresses legal responsibility.

Table 6.7: No.1 Reason for Ethical Question No.3(TW/US)

	TW		US	
	Frequency	Percent	Frequency	Percent
It would be illegal	14	29.8%	13	39.4%
Concern for the environment/life	27	57.4%	8	24.2%

Risk of getting caught with resulting negative consequences too great	3	6.4%	2	6.1%
Not their fault; equipment would be installed if available	1	2.1%	0	0.0%
The pollution would not really hurt the environment	0	0%	5	15.2%
Large potential with low risk	2	4.3%	4	12.1%
Other	0	0.0%	1	3.0%
Total	47	100.0%	33	100.0%

Table 6.8: Chi-Square Analysis of Reason for Ethical Question No.3 (TW/US)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	16.266(a)	6	.012*
Likelihood Ratio	19.052	6	.004
Linear-by-Linear Association	4.769	1	.029
N of Valid Cases	80		

a. 10 cells (71.4%) have expected count less than 5. The minimum expected count is .41.

*= P<0.05, **= P<0.01, ***= p<0.001

In the fourth vignette which asks about the likelihood to publish a nuclear bomb-themed book, 36.2% (17) of the TW group and 39.4% (13) of the US group claimed that “it is too dangerous to world safety” (see Table 6.9). Consequently, there is no significant difference in their ethical reasoning in this vignette (see Table 6.10; $X^2=7.234$, $df=6$, $P=0.300>0.05$).

Table 6.9: No.1 Reason for Ethical Question No.4 (TW/US)

	TW		US	
	Frequency	Percent	Frequency	Percent
Too dangerous to world safety	17	36.2%	13	39.4%
May create image detrimental for company	10	21.3%	4	12.1%
Concerned with legal ramifications	6	12.8%	5	15.2%
Don't see responsibility as theirs to make choice	2	4.3%	2	6.1%

Those who want the information can get it now from other sources	11	23.4%	4	12.1%
Other	1	2.1%	3	9.1%
N/A			2	6.1%
Total	47	100.0%	33	100.0%

Table 6.10: Chi-Square Analysis of Reason for Ethical Question No.4 (TW/US)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	7.234(a)	6	.300
Likelihood Ratio	8.036	6	.235
Linear-by-Linear Association	.152	1	.697
N of Valid Cases	80		

a. 7 cells (50,0%) have expected count less than 5. The minimum expected count is .83.

*= P<0.05, **= P<0.05, ***= p<0.001

At last, in the fifth vignette which inquires the participants the likelihood to report the defected automobile part, 51.1% (24) of the TW group and 33.3% (11) of the US group express that “the company has a responsibility to the public; it is criminal and dishonest to remain silent” (see Table 6.11). Therefore, there is no significant difference, either in their ethical reasoning in the fifth vignette (see Table 6.12; $X^2=6.634, df=6, P=0.356>0.05$).

Table 6.11: No.1 Reason for Ethical Question No.5(TW/US)

	TW		US	
	Frequency	Percent	Frequency	Percent
Ward has no additional responsibility; loyalty will keep him quiet	2	4.3%	1	3.0%
Risk of injury or death too low to halt sale	3	6.4%	5	15.2%
The company has a responsibility to the public; criminal and dishonest to remain silent	24	51.1%	11	33.3%
Risk to firm's image, profitability, and long run potential too great to remain	9	19.1%	6	18.2%

silent				
Chances of causing injury or death too great to remain silent	6	12.8%	8	24.2%
Other	2	4.3%	0	0.0%
N/A	1	2.1%	2	6.1%
Total	47	100.0%	33	100.0%

Table 6.12: Chi-Square Analysis of Reason for Ethical Question No.5 (TW/US)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	6.634(a)	6	.356
Likelihood Ratio	7.332	6	.291
Linear-by-Linear Association	.095	1	.758
N of Valid Cases	80		

a. 8 cells (57.1%) have expected count less than 5. The minimum expected count is .83.

*= P<0.05, **= P<0.05, ***= p<0.001

4.4 Individual Level Comparison of Ethical Scores and Reasoning

At the individual level, the research compares the ethical scores and reasoning of the TW and TW2 groups. The independent variable in the comparison is the business ethics course. After comparing their ethical scores in all five vignettes, although the TW2 group shows slightly higher ethical averages than the TW group, there is no significant difference in the ethical scores in all vignettes between the two groups (see Table 7.1&7.2).

Table 7.1: Comparison of Ethical Score Means between TW and TW2 Groups

	National -ity	N	Mean	Std. Deviation	Std. Error Mean
EthicScore1	TW	47	5.1702	2.19009	.31946
	TW2	33	5.2121	2.20451	.38376
EthicScore2	TW	47	7.0638	1.86972	.27273
	TW2	33	7.3030	1.92816	.33565
EthicScore3	TW	47	7.9574	2.07425	.30256

	TW2	33	8.3909	1.19852	.20864
EthicScore4	TW	47	7.2656	2.35408	.34338
	TW2	33	8.0909	1.77418	.30885
EthicScore5	TW	47	7.6459	1.86684	.27231
	TW2	33	7.6970	2.09888	.36537

Table 7.2: Difference in Ethical Scores between TW and TW2 Groups

		Levene's Test for Equality of Variances		t-test for Equality of Means		
		F	Sig.	t	df	Sig. (2-tailed)
EthicScore1	Equal variances assumed	.000	.998	-.084	78	.933
	Equal variances not assumed			-.084	68.750	.933
EthicScore2	Equal variances assumed	.096	.757	-.556	78	.580
	Equal variances not assumed			-.553	67.680	.582
EthicScore3	Equal variances assumed	4.210	.044	-1.079	78	.284
	Equal variances not assumed			-1.179	75.581	.242
EthicScore4	Equal variances assumed	5.137	.026	-1.702	78	.093
	Equal variances not assumed			-1.787	77.562	.078
EthicScore5	Equal variances assumed	.325	.570	-.114	78	.909
	Equal variances not assumed			-.112	63.741	.911

*= p<0.05, **= p<0.01, ***= p<0.001

Moreover, the author compares the ethical reasoning in all five vignettes between the TW and TW2 group, there is no significant difference in the reasoning between the two groups from the same cultural background. This result indicates that the participant from the same cultural context will prioritize similar reasons to for their actions taken in the five vignettes.

In the first vignette when the two groups of Taiwanese participants were asked the likelihood to pay to enter a new prospective market, 25.5% (12) of the TW group reasoned that “the decision is not unethical, and it is just a price to pay to do business (see Table 7.3).” Another 25.5% (12) of the same group thinks that “the decision won’t hurt anyone.” On the other hand, 21.2% (7) of the TW2 group prioritize the same reason like the TW group that it is not unethical and just a price to pay to do business. However, there is also another 21.2% (7) of the TW2 group think the action is illegal. This suggests the high variation among the general Taiwanese participants, and the issue of business bribe may be viewed quite differently by them. Nonetheless, the difference in their ethical reasoning is not statistically significant (see Table 7.4; $X^2=9.386$, $df=6$, $P=0.153>0.05$).

Table 7.3: No.1 Reason for Ethical Question No.1(TW/TW2)

	TW		TW2	
	Frequency	Percent	Frequency	Percent
Against company policy	3	6.4%	5	15.2%
Illegal	9	19.1%	7	21.2%
Bribe; unethical	4	8.5%	5	15.2%
No one is hurt	12	25.5%	4	12.1%
Is an acceptable practice in other countries	1	2.1%	4	12.1%
Is not unethical, just the price paid to do business	12	25.5%	7	21.2%
Other	6	12.8%	1	3.0%
N/A				

Total	47	100.0%	33	100.0%
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Table 7.4: Chi-Square Analysis of Reason for Ethical Question No.1 (TW/TW2)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	9.386(a)	6	.153
Likelihood Ratio	9.812	6	.133
Linear-by-Linear Association	2.234	1	.135
N of Valid Cases	80		

a.7 cells (50.0%) have expected count less than 5. The minimum expected count is 2.06.

*= P<0.05, **= P<0.05, ***= p<0.001

In the second vignette concerning the sharing of business information, similar to the comparison in the previous cross-cultural setting, the author avoided ambiguous reasoning option and found 27.7% (13) of the TW and 51.5% (17) of the TW2 group reasoned that “it is unethical for the employee to provide and for the employer to ask” (see Table 7.3). From Table 7.6, we can see that there is no difference in their ethical reasoning in this vignette ($X^2=6.978$, $df=6$, $P=0.323>0.05$).

Table 7.5: No.1 Reason for Ethical Question No.2(TW/TW2)

	TW		TW2	
	Frequency	Percent	Frequency	Percent
Unethical for Smith to provide and unethical for employer to ask	13	27.7%	17	51.5%
Unethical for employer to mislead Smith when he was hired	3	6.4%	2	6.1%
Protect Smith's reputation	11	23.4%	3	9.1%
Provide some but not all information	15	31.9%	7	21.2%
Decision based on whether security agreement is in force	3	6.4%	3	9.1%
To keep job; loyalty to new employer	1	2.1%	1	3.0%
Other	1	2.1%	0	0.0%

Total	47	100.0%	33	100.0%
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Table 7.6: Chi-Square Analysis of Reason for Ethical Question No.2 (TW/TW2)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	6.978(a)	6	.323
Likelihood Ratio	7.497	6	.277
Linear-by-Linear Association	2.626	1	.105
N of Valid Cases	80		

a. 8 cells (57.1%) have expected count less than 5. The minimum expected count is .41.

*= P<0.05, **= P<0.05, ***= p<0.001

In the third vignette, both TW (27, 57.4%) and TW2 (23, 69.7%) expressed their concern for the environment and life when they were asked if they will approve the use of milling equipment” (see Table 7.7). Therefore, the difference in the two groups’ ethical reasoning in this vignette was not found (see Table 7.8; $X^2=4.696$, $df=5$, $P=0.460>0.05$).

Table 7.7: No.1 Reason for Ethical Question No.3(TW/TW2)

	TW		TW2	
	Frequency	Percent	Frequency	Percent
It would be illegal	14	29.8%	8	24.2%
Concern for the environment/life	27	57.4%	23	69.7%
Risk of getting caught with resulting negative consequences too great	3	6.4%	1	3.0%
Not their fault; equipment would be installed if available	1	2.1%	0	0.0%
The pollution would not really hurt the environment	0	0%	0	0.0%
Large potential with low risk	2	4.3%	0	0.0%
Other	0	0.0%	0	0.0%
N/A			1	3.0%
Total	47	100.0%	33	100.0%

Table 7.8: Chi-Square Analysis of Reason for Ethical Question No.3 (TW/TW2)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	4.649(a)	5	.460
Likelihood Ratio	6.107	5	.296
Linear-by-Linear Association	1.496	1	.221
N of Valid Cases	80		

a. 8 cells (66.7%) have expected count less than 5. The minimum expected count is .41.

*= P<0.05, **= P<0.05, ***= p<0.001

In the first vignette concerning the publication of a nuclear bomb book, both 36.2% (17) of the TW group and 36.4% (12) of the TW2 group prioritize the reason that “it is too dangerous to the world safety” (see Table 7.9). Therefore, the two Taiwanese groups are consistent in choosing the ethical reason for their action taken in this vignette (see Table 7.10; $X^2=3.132$, $df=5$, $P=0.680>0.05$).

Table 7.9: No.1 Reason for Ethical Question No.4(TW/TW2)

	TW		TW2	
	Frequency	Percent	Frequency	Percent
Too dangerous to world safety	17	36.2%	12	36.4%
May create image detrimental for company	10	21.3%	9	27.3%
Concerned with legal ramifications	6	12.8%	6	18.2%
Don't see responsibility as theirs to make choice	2	4.3%	2	6.1%
Those who want the information can get it now from other sources	11	23.4%	3	9.1%
Other	1	2.1%	1	3.0%
Total	47	100.0%	33	100.0%

Table 7.10: Chi-Square Analysis of Reason for Ethical Question No.4 (TW/TW2)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	3.132(a)	5	.680
Likelihood Ratio	3.316	5	.651
Linear-by-Linear Association	.734	1	.391
N of Valid Cases	80		

a. 5 cells (41.7%) have expected count less than 5. The minimum expected count is .83.

*= P<0.05, **= P<0.05, ***= p<0.001

In the last vignette, when the two groups of Taiwanese participants were asked if they will report the defected automobile parts, 51.1% (24) of the TW group and 63.6% (21) of the TW2 group reasoned that “the company has a responsibility to the public, and it is criminal and dishonest to remain silent (see Table 7.11).” From Table 7.12 we can see that there is no statistically significant difference in the reasoning of the two Taiwanese groups ($X^2=4.539$, $df=6$, $P=0.604>0.05$).

Table 7.11: No.1 Reason for Ethical Question No.5(TW/TW2)

	TW		TW2	
	Frequency	Percent	Frequency	Percent
Ward has no additional responsibility; loyalty will keep him quiet	2	4.3%	0	0.0%
Risk of injury or death too low to halt sale	3	6.4%	1	3.0%
The company has a responsibility to the public; criminal and dishonest to remain silent	24	51.1%	21	63.6%
Risk to firm's image, profitability, and long run potential too great to remain silent	9	19.1%	7	21.2%
Chances of causing injury or death too great to remain silent	6	12.8%	4	12.1%
Other	2	4.3%	0	0.0%
N/A	1	2.1%		
Total	47	100.0%	33	100.0%

Table 7.12: Chi-Square Analysis of Reason for Ethical Question No.5 (TW/TW2)

	Value	df	Asymp. Sig. (2-sided)
Pearson Chi-Square	4.539(a)	6	.604
Likelihood Ratio	6.369	6	.383
Linear-by-Linear Association	.072	1	.788
N of Valid Cases	80		

a. 9 cells (64.3%) have expected count less than 5. The minimum expected count is .41.

*= P<0.05, **= P<0.05, ***= p<0.001

4.5 Summary of Data Analysis and Hypotheses

From Table.8 we can summarize four hypotheses along with statistical analyses.

First, when the author compares the ethical scores of Taiwanese and American business students who have completed a business ethics course, the Taiwanese participants would be more likely to pay a price to access a new market than their American counterparts. Apart from that, the similar ethical scores in the other four vignettes demonstrate that they will take the same actions when facing the issues of confidential business information, environment and health, world security, and public safety. Therefore, the author concludes that *hypothesis 1(a)* is partially supported.

Meanwhile, from the comparison of the ethical reasoning between the two groups, two differences were found in vignette 1 and 3. The difference in vignette 1 shows that the Taiwanese participants, after taking the business ethics course, will still adopt a more self-centered perspective to look at bribery. From the two most frequently chosen reasons by the Taiwanese respondents, we can see that the bribe is considered harmless and merely part of the business cost. Comparatively, the American business students strongly disagree and deem the behavior of bribery unethical.

Moreover, the difference found in the vignette 3 indicates that, in general, the Taiwanese and American students applied an others-centered perspective. Though the Taiwanese students focused on the threat to the environment and life, while American students were concerned mostly the legitimacy of the action. Consequently, this research determines that *hypothesis 1(b)* is partially supported.

Table 8: Summary of Data Analysis and Hypotheses

Hypotheses	Data Analysis Summary	Conclusion
<i>H1(a): There is no significant difference in ethical scores between the Taiwanese student and the American students who have taken ethics course</i>	Significant Difference in Vignette #1	Partially Supported
<i>H1(b): The Taiwanese students and the American students who have taken ethics course will both express other-centered reasoning for actions taken in each ethical dilemma</i>	Self-centered (TW) Other-centered (US) in Vignette #1	Partially Supported
<i>H 2(a): The Taiwanese respondents who have taken the ethics course will have higher ethical scores than the Taiwanese respondents who have never taken any relevant course</i>	No Significant Difference in any Vignettes	Rejected
<i>H2(b): The Taiwanese respondents who have taken ethics course will express more other-centered reasoning for actions taken in each ethical dilemma than the Taiwanese respondents who haven't taken the course</i>	No Significant Difference in any Vignettes	Rejected

On the other hand, contrary to the author's predictions, from the comparisons between the Taiwanese business students who have and who haven't taken a business ethics course, neither the different ethical scores nor the different ethical reasoning in any of the five vignettes was found. Consequently, hypothesis 2(a) and 2(b) are both rejected. This result

reveals that the business ethics course is not influential changing the Taiwanese business students' attitude towards the issue of the business bribery since they do not regard it as a bribe.

In the other four vignettes, the two groups of Taiwanese business students both demonstrate others-centered perspectives for their actions. This suggests that the concept and importance of business ethics may have already been widely communicated in Taiwan, and the course plays only a supplementary role in promoting ethical business behaviors



5. Discussion and Suggestions for Future Research

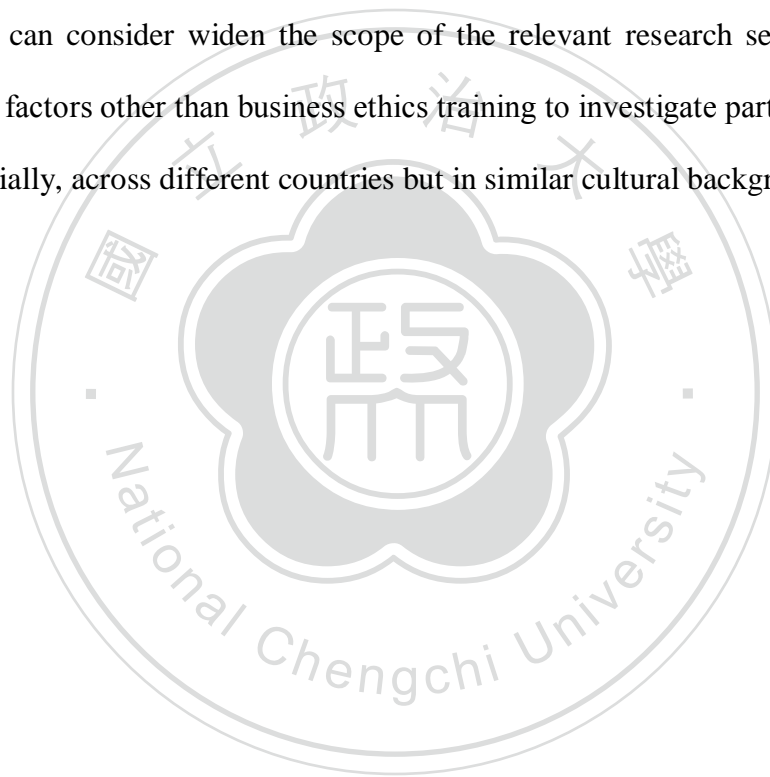
This research applies both cultural and individual variables to investigate participants' responses to five business ethical dilemmas. In general, the mixed research results at both the cultural and individual levels partially support cultural theories and indicate a few points for future research in this realm.

The result at the cultural-level comparison indicates that, except for behavior associated with bribery, business ethics education has indeed created universal agreement across different business ethical issues between these Taiwanese and American students. The consistency of their decisions and rationales towards questionable business actions suggests that future research should not correlate superficial cultural characteristics with dissatisfying business ethics standards in certain countries. Rather, scholars need to explore social or individual incentives to encourage business practitioners to think and act ethically. However, although the expected function of business education was met, the ritual of bribery in the Chinese context may be firmly rooted and require future investigation of different regulatory systems in, for instance, China, Taiwan, Singapore, Hong Kong, etc., to see if it is a problem related more to loose legal restrictions or a "Chinese problem".

On the other hand, the comparison of the two groups of Taiwanese students yielded a dissatisfying but inspiring result. The experience of receiving business education did not cause one group's decisions to be more ethical than the other. The research's expectation of business ethics education was not attained; however, this disappointment may encourage greater feedback from experienced business professionals for future efforts in business ethics teaching and research. A pedagogical approach which integrates business professionals may

encourage more practical and applicable course design. This may include examining real business ethics case studies and interviewing current industry leaders. Such training may help facilitate genuine ethical business in an environment such as Taiwan where individuals are well-acquainted with these concepts but encounter daily obstacles (perhaps cultural, perhaps structural) to practicing ethical actions.

At last, the recruitment of participants was limited by the resources available to the author. Future research can consider widen the scope of the relevant research setting and include more individual factors other than business ethics training to investigate participants' relevant decisions, especially, across different countries but in similar cultural backgrounds.



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Appendix A: Questionnaire of Ethical Dilemmas (English)

Questionnaire of Decisions in Business Dilemmas:

Thank you for your participation!!! This questionnaire is designed to study how people make decisions when facing various business dilemmas influenced by culture and education. For each question below, there are no wrong answers. Therefore, please respond based on your personal experience and reasoning. Your answers are be highly valuable to us as we complete this research. Meanwhile we assure you all responses will be kept anonymous. We appreciate your time and help!

For questions concerning this questionnaire,
Please contact Eddie Lin at Lcy.edward@gmail.com
International Master's Program in International Communication Studies (IMICS),
National Chengchi University, Taipei, Taiwan.

I. Personal Information:

1. Nationality: _____
2. Gender: Male Female
3. Age: _____
4. Major: _____
5. Have you taken any of the following (or similar) college courses before?
- Business Ethics
- Corporate Leadership
- Corporate Social Responsibility
6. Religion: _____ (or fill "none")
7. Is it hard to apply your religious principles (e.g. Bible, Buddhism Scripture) to your daily life? (skip if you are atheistic)
- easy

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 hard
- 1 2 3 4 5
8. Have you participated in any social service groups? (e.g. Lions Club Intl., Rotary Club, World Vision): _____ (or fill "none")
9. Aggregated volunteer years:
- | | |
|--|-----------|
| | 1-2 years |
| | < 3 years |
| | >3years |

Instructions for Filling out the Questionnaire:

- (1) In the following sections, you will be shown 5 different vignettes.
- (2) After each vignette, you are required to **express the likelihood of taking the action described** at the end of the vignette. (definitely would not ←-→definitely would; mark **X**).
- (3) Then, for your decisions, you are required to **select reasoning** provided by the researcher or fill in your own explanations in the “other” blank. If you find more than one applicable reasons, **please label (1, 2, 3, 4, etc.) in the order of importance**

Vignette # 1

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

Question 1-1: likelihood to pay the price

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

Question 1-2: reasons for decisions

(If more than one applies please label 1, 2, 3... based on importance)

Choice	Reason
A.	Against company policy
B.	Illegal
C.	Bribe; unethical
D.	No one is hurt
E.	Is an acceptable practice in other countries
F.	Is not unethical, just the price paid to do business
G.	Other:

Vignette #2

Bill Smith has recently accepted a job with a young vigorous microcomputer manufacturer. The microcomputer manufacturers are engaged in intense competition to become the first on the market with a software package which utilizes the English language and thus is easily used by the average customer. Smith's former employer is rumored to be the leader in this software development. When Smith was hired he was led to believe his selection was based upon his management potential. One morning during his third week on the new job. Smith received the following memo from the president: Please meet with me tomorrow at 8:15 for the purpose of discussing the developments your former employer has made in micro-computer software. If you were Smith, what are the chances you would provide your new employer with the software information?

Question 2-1: likelihood to provide your new employer with the software information

Definitely would not	1	2	3	4	5	6	7	8	9	10	Definitely would
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Question 2-2: Reasons for decisions

(If more than one applies please label 1, 2, 3... based on importance)

Choice	Reason
A.	Unethical for Smith to provide and unethical for employer to ask
B.	Unethical for employer to mislead Smith when he was hired
C.	Protect Smith's reputation
D.	Provide some but not all information
E.	Decision based on whether security agreement is in force
F.	To keep job; loyalty to new employer
G.	Other:

Vignette #3

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

Question 3-1: likelihood to approve the general manager's request

Definitely	1	2	3	4	5	6	7	8	9	10	Definitely											
would not	<table border="1" style="width: 100%; height: 30px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> <td style="width: 12.5%;"></td> </tr> </table>																					would

Question 3-2: Reasons for decisions

(If more than one applies please label 1, 2, 3...based on importance)

Choice	Reason
A.	It would be illegal
B.	Concern for the environment/life
C.	Risk of getting caught with resulting negative consequences too great
D.	Not their fault; equipment would be installed if available
E.	The pollution would not really hurt the environment
F.	Large potential with low risk
G.	Other:

Vignette #4

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

Question 4-1: likelihood to publish the book

Definitely	1	2	3	4	5	6	7	8	9	10	Definitely
would not	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	would

Question 4-2: Reasons for decisions

(If more than one applies please label 1, 2, 3... based on importance)

Choice	Reason
A.	Too dangerous to world safety
B.	May create image detrimental for company
C.	Concerned with legal ramifications
D.	Don't see responsibility as theirs to make choice
E.	Those who want the information can get it now from other sources
F.	Other:

Vignette #5

Jack Ward is working in product development for an auto parts contractor. Ward's firm received a large contract last summer to manufacture transaxles to be used in a new line of front wheel drive cars which a major auto manufacturer plans to introduce in the near future. The contract is very important to Ward's firm, which has recently fallen on hard times. Just prior to obtaining the contract, half of the firm's employees, including Ward, had been scheduled for an indefinite layoff. Final testing of the assemblies ended last Friday and the first shipments are scheduled for three weeks from today. As Ward began examining the test reports, he discovered that the transaxle tended to fail when loaded at more than 20% over rated capacity and subjected to strong torsion forces. Such a condition could occur with a heavily loaded car braking hard for a curve down a mountain road. The results would be disastrous. The manufacturer's specifications call for the transaxle to carry 130% of its rated capacity without failing. Ward showed the results to his supervisor and the company president who indicated that they were both aware of the report. Given the low likelihood of occurrence and the fact that there was no time to redesign the assembly, they decided to ignore the report. If they do not deliver the assemblies on time, they will lose the contract. Ward must now decide whether to show the test results to the auto manufacturer. If you were Ward, what are the chances that you would notify the auto manufacturer?

Question 5-1: likelihood to notify the auto manufacturer

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

Question 5-2: Reasons for decisions

(If more than one applies please label 1, 2, 3...based on importance)

Choice	Reason
A.	Ward has no additional responsibility; loyalty will keep him quiet
B.	Risk of injury or death too low to halt sale
C.	The company has a responsibility to the public; criminal and dishonest to remain silent
D.	Risk to firm's image, profitability, and long run potential too great to remain silent
E.	Chances of causing injury or death too great to remain silent

	F.	Other:
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.....The End of the Questionnaire, Thank you!!!.....



Appendix B: Questionnaire of Ethical Dilemmas (Chinese)

面對企業問題的決策及原因問卷調查:

謝謝您願意撥冗助填寫本問卷!!!本問卷的設計目的是要了解不同教育和文化背景的受訪者面對在職場中不同決策時的反應。以下的問題並沒有絕對的答案，因此，請依據您個人的實際經驗和理由回答。您的每一個回答都將成為協助完成本研究的重要資料。同時，我們保證您的問卷和任何資料都會以匿名方式處理。我們衷心地感謝您的參與!

若您對此問卷有任何的問題

請聯絡負責人 林同學: Lcy.edward@gmail.com

國際傳播英語碩士學程(IMICS),

國立政治大學

III. 個人資料:

6. 國籍: _____ 6. 宗教信仰 _____ (或填無)
7. 性別: 男 女 7. 您覺得在生活中堅持個人宗教信仰及原則的難易度(如聖經、佛經等)(第6題填“無”者可跳過本題)
8. 年齡: _____ 困難 容易
1 2 3 4 5
9. 主修: _____ 8. 您是否參與任何社服團體(例: 獅子會、扶輪社、世展會等): _____
10. 您是否在本校修過以下或類似的課程?
 企業倫理 以上皆非
 企業領導
 企業社會倫理
9. 累積服務年數: 一年到二年
(續第8題) 未滿三年
 三年以上

如何完成本問卷:

- (1) 在以下的問卷，您將會閱讀 5 個公司決策案例的敘述
- (4) 在每一個敘述之後，您必須表達採取文末所建議的行動的可能性 (絕對不會 ←-→ 絕對會; 以 X 標示). 之後，您必須選擇每一個決定背後的動機。請您依照動機的強弱依序標示(最強為 1, 其次為 2, 3, 4, ... 等)。所選擇的動機不限一個，但至少要有有一個。若有問卷未能含括的個人動機，請您在「其它」選項中簡述並表示其重要順序。
- (5) 的個人動機，請您在「其它」選項中簡述並表示其重要順序。

敘述 #1

勁速腳踏車公司在進入一個國外新市場時遭到當地腳踏車製造商的聯合抵制。若是可以成功地進入當地市場，勁速公司預期每年淨收入可以達到 1 億 5 千萬台幣。上個星期，一位來自當地市場的老闆主動和勁速公司的管理高層，並表示若是勁速公司願意付他 1 千 5 百萬台幣，他可以幫忙疏通並保證勁速公司的產品可以在成功地當地販售。如果您是負責的公司主管，您是否會付這筆錢？

問題 1-1: 付錢疏通的可能性

絕對不會	1	2	3	4	5	6	7	8	9	10	絕對會

問題 1-2: 決策動機

(如果不只有一個動機，請依重要性強弱標示 1, 2, 3, ...)

選項	動機
A.	違背公司政策
B.	不合法
C.	賄賂是不道德的
D.	不會傷害到任何人
E.	在其他的國家是可以被接受的
F.	無關道德與否，只是做生意必須要負擔的一個成本
G.	其他:

敘述 #2

王先生最近接到了錄取通知，他到一家前途看好的微電腦公司上班。微電腦產業的競爭十分激烈，主要是由於開發出來的產品一旦更能支援主流軟體的需求，市場的利潤分配會產生極大的變化。王先生的前任主管被譽為該款軟體研發的龍頭。開始上班之後的一天早上，王先生收到公司總裁的便條，上面寫著隔天早上 8 點 15 請到他的辦公室並一起討論他在前一份工作學到的經驗，和他前任主管研發軟體的進展和細節。如果您是王先生，您是否會和現在就職的公司總裁分享在前一份工作獲得的軟體研發情報？

問題 2-1: 和現任主管透露有關該軟體的商業機密的可能性

	1	2	3	4	5	6	7	8	9	10	
絕對不會	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	絕對會

問題 2-2: 決策動機

(如果不只有一個動機，請依重要性強弱標示 1, 2, 3, ...)

選項	動機
A.	無論洩漏或是要求洩漏該商業情報皆是不道德的
B.	當初主管有目的地聘用我進新公司是不道德的
C.	保護自己的名譽
D.	僅提供部分關於該軟體的資訊
E.	看看相關安全法規是否會被執行而影響到自己
F.	為了能繼續被聘用和表示對新公司的忠誠
G.	其他:

敘述 #3

鴻磨坊公司近來研發出一種特別的研磨技術。該技術生產出更高品質的小麥粉，並製作出較一般麵包品質更高、且口感更一致的產品。然而，這種新的技術將會排放出超過法定標準的塵埃。以公司的現況看來，在未來兩年都無法裝設新的廢氣排放控制裝置來改善這個情況。此外，如果該公司決定等到架設好新的控制裝置才開始以新技術製作商品，來自其他同業的競爭會壓迫鴻磨坊在市場上的生存空間。因此，該公司總經理決定在大夜班時(晚上 10 點到早上 6 點)使用這些機器，如此一來，即使工廠排放出超標的廢氣也不會被發現。等到產品上市，市場需求擴大，工廠必須要日夜趕工全面生產時，新的廢氣控制裝置也差不多預備好並裝置完成了。如果您是負責的員工，你是否會贊同總經理的做法呢？

問題 3-1:贊同該總經理做法的可能性

	1	2	3	4	5	6	7	8	9	10	
絕對不會											絕對會

問題 3-2: 決策動機

(如果不只有一個動機，請依重要性強弱標示 1, 2, 3, ...)

選項	動機
A.	這是非法的
B.	這關係到環境和生命安全
C.	風險太大，被抓到的話下場會很慘
D.	不是公司的錯，一旦新的裝置準備好就會被使用
E.	排放的廢氣不一定對人體有實質的傷害
F.	高報酬，低風險
G.	其他:

敘述 #4

一位在 J&P 出版公司工作的陳總編輯最近收到該公司旗下一位暢銷作家所寫的一份手稿。在該稿件中包含了原子彈的發展歷史和權威性的介紹。但是在稿件的最後一章包含了如何製作原子彈的詳細描述。陳總編輯已經嘗試說服該作者拿掉最後一章，並告知此類的資訊不應該被出版，成爲一般大眾的讀物。但該暢銷作者卻不同意刪去任何章節，他相信最後一章會是讓這本書大賣的關鍵。如果您是陳總編輯，您是否會同意出版這本書？

問題 4-1: 出版這本書的可能性

絕對不會	1	2	3	4	5	6	7	8	9	10	絕對會

問題 4-2: 決策動機

(如果不只有一個動機，請依重要性強弱標示 1, 2, 3, ...)

選項	動機
A.	對世界安全來說太危險了
B.	會損害公司形象
C.	牽涉到法律問題
D.	讀者使用最後一章與否，不是出版社的責任
E.	即使不出版，想要的人一樣可以從別的管道得到類似的資訊
F.	其他:

敘述 #5

Jason 在一家汽車零件承包商的研發部門工作，去年夏天公司接到一筆大宗的汽車傳動軸的訂單，這些傳動軸將會被使用在一種新的汽車前輪生產設計上。對於大部分的汽車製造公司來說，這種新的設計在未來幾年中才會被使用。這筆訂單對改善公司近來直直落的業績來說十分地重要。在公司接到這筆訂單以前，包括 Jason 的一半員工都收到公司的通知要放無限期的無薪假。

在上周五公司已經完成零件的檢測，且預計在 3 周後交貨，但在 Jason 再度檢查測試報告時卻發現，當該款傳動軸在承受高扭力和超過預期標準 20% 的重力時，會有損壞的現象。這樣的情形多半發生在負載量極高的車輛於山路下坡彎道緊急煞車的時候，萬一發生了，結果將會十分嚴重。當初合約上要求該款傳動軸必須要能承受 130% 的重力而不會損壞。當 Jason 告訴他的主管和總裁檢驗結果時，他們兩人都表示他們知道檢驗的結果，但因為沒有時間再重新設計和組裝，加上零件損壞發生率很低，而且延誤交貨時間會丟了這筆生意，他們決定不理會這份檢驗報告。對於 Jason 來說，他可以將這份檢驗報告交給下訂單的汽車製造商，如果您是 Jason，您是否會將報告傳給他們？

問題 5-1: 告知汽車製造商檢測結果的可能性

絕對不會	1	2	3	4	5	6	7	8	9	10	絕對會
	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

問題 5-2: 決策動機

(如果不只有一個動機，請依重要性強弱標示 1, 2, 3, ...)

選項	動機
A.	Jason 不用付什麼責任，沉默是對公司忠誠的表現
B.	造成乘客傷亡的風險很低，不應該停止該筆訂單交易
C.	公司必須對社會大眾負責，保持沉默是不僅不誠實也是一種犯罪
D.	以長期的眼光來看，保持沉默會危及公司的形象和獲利
E.	保持沉默會造成的傷亡風險太大
F.	其他:

----- 問卷結尾，感謝作答 -----