Cultural Dimensions of Business Ethics:
Cross-cultural Insights from Hofstede

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Background

Although business ethics has been given considerable attention in the last two decades, the field is still lacking agreement in terms of both theoretical background (Trevino & Weaver, 1993; Werhane, 1994) or research methods used to explore ethics and ethical decision making (Randall & Gibson, 1990). Traditionally, the field of business ethics has been dominated by a philosophical perspective which has depended greatly upon normative concepts and qualitative methods. Although most business ethics scholars would agree that a philosophical approach has contributed to the theoretical foundation, the problem is that the philosophical normative concepts have largely not been grounded in nor related to existing business practices. These models have been based either on the general assumptions of ethical theories such as utilitarianism, rights of justice, and differential association, or on broad concepts from humanistic psychology such as moral development, and even theological foundations (Becker & Fritzsche, 1987).

In this paper, cultural dimensions will be used to refer structures of organizing and thereby characterizing a particular group of people. The culture tends to take on a supra-identity constituting the framework for each individual in the group (Hall and Hall, 1989). Cultures can be very broad as seen in examples of national identity: the Turks, the Greeks. In this paper, the comparisons and analyses based on cultural values of two nations will be a gateway for understanding the differences.

Theories on National Cultures Revisited

Most of the empirical evidence indicating that different countries could be compared according to specific cultural dimensions have been generated by the research on culture clustering (Hofstede, 1980, 1991 and Trompenaars, 1994). In particular, in the biggest

organizationally based study ever conducted (116,000 IBM respondents in 70 countries), Hofstede demonstrated that different countries could be clustered into four specific cultural dimensions: (1) power distance, (2) uncertainty avoidance, (3) individualism vs. collectivism, and (4) masculinity vs. femininity.

Power distance refers to the extent to which members of a certain culture accept that power in institutions and organizations is distributed unequally. Uncertainty avoidance represents people's general tolerance of ambiguous situations; the higher the tolerance for ambiguity, the greater the willingness to take and accept risks inherent in ambiguity. The cultural dimension of individualism exemplifies people's tendency to primarily care about themselves and their immediate families, and collectivism depicts people's need to belong to and function within groups, organizations, or collectives. Finally, Hofstede defines masculinity as "a situation in which the dominant values in society are success, money, and things" and femininity as "a situation in which the dominant values in society are caring for others and the quality of life" (1980: 420).

National Culture

Culture concept has been adopted primarily from the field of anthropology. There is a little consensus on its meaning in anthropology (Smircich, 1983). Culture has been defined in many ways. Kluckhohn (1951) determines anthropological definitions that "culture consists in patterned ways of thinking, feeling and reacting, acquired and transmitted mainly by symbols, including their embodiments in artifacts; the essential core of culture consists of traditional (i.e. historically derived and selected) ideas and especially in their attached values" (Kluckhohn, 1951, cited: Hofstede, 1980: 25). Kroeber and Parsons (1958) define culture as "transmitted and created content and patterns of values, ideas other symbolic meaningful systems as factors in the shaping of human behavior and the artifacts produced through behavior" (Kroeber, Parsons, 1958:582). Hofstede (1980) treats culture as "the collective programming of the mind which distinguishes the members of one human group from another. In this sense, culture includes systems of values; and values are among the building blocks of culture" (Hofstede, 1980:25). According to Schein (1985) "culture is a pattern of basic assumptions - invented, discovered, or developed by a given group as it learns to cope

with its problems external adaptation and internal integration - that has worked well enough to be considered valid and, therefore to be taught to new members as the correct way to perceive, think, and feel in relation to those problems" (Schein, 1985:9). Child (1981) defines culture as an "expression of values, norms and habits which are shared and deep rooted within the nation" (Child, 1981:304). After his investigation, that is about cultural differences between two nations - Britain, West German- ; and their historical and institutional developmental differences, he emphasizes that culture is multidimentional and highly qualitative. Taylor's classic definition is "culture includes knowledge, belief, art, morals, law, customs, and any capabilities and other habits acquired by man as a member of society" (Child, 1981:323). A whole range of components of culture cited by Kroeber and Kluckhohn (1952) include: "knowledge, values, preferences, habits and customs, traditional practises and behavior, implements and artifacts" (Child, 1981:323). Among the core cultural discipline the definitions of culture vary "because culture is not the exclusive domain of anthropologists, but rather is studied by political scientists, psychologists, and sociologists as well as management theorists" (Boyacigiller & Adler, 1993:17). According to cognitive anthropology, culture is a system of knowledge and beliefs (Rossi, O'Higgins, 1980). Symbolic anthropologists define culture as a set of control mechanisms, plans, recipes, rules, and instructions for the governing of behavior (Geertz, 1973). "For academics, culture provides a conceptual bridge between micro and macro level of analysis,as well as a bridge between micro organizational behavior and strategic management interests. For practitioners, it provides a less rationalistic way of understanding their organizational worlds, one closer to their lived experience" (Smircich, 1983:346-347). Although there are different perspectives on culture in organizations, the focus is on cognitive components such as assumptions, beliefs, values and perspectives. In cognitive anthropology, culture is a system of shared cognitions or a system of knowledge and beliefs. A culture is seen as "a unique system of perceiving and organizing material phenomena, things, events, behavior and emotions". Culture is generated by the human mind "by means of a finite number of rules or means of an unconscious logic" (Rossi, O'Higgins, 1980:63-64). They form an integrated and interconnected plan. She consideres of cultural knowledges and has conducted a research by individuals and groups in a US firm (Sackmann, 1992). Different groupings may need different types

of knowledge; in addition, in a different organization, different cultural groupings may occur. Therefore, culture in organizations is very complex. Culture is usually cosidered in two distinct ways. The **first** one is organizational culture and the **second** one is international comparative culture. In the former culture is a dependent variable. Because culture and organization are linked, organizations are recognized by researchers as a culture producer. Organizations also produce distinctive cultural artifacts such as rituals, legends, and ceremonies. Organizations are embedded within a wider cultural context. Culture depends on technology and structure, goals, administrative, sociocultural and production systems of organizations. In the international perspective, culture is typically an independent variable in research. This is because culture is considered to be a background factor, or a broad framework influencing the development and reinforcement of beliefs. Culture is imported into the organization through the membership (Smircich, 1983). The thing is the definition of culture is very important. The definition may affect further research. Because by this definition, the aspect of culture is determined, and in/dependent variables, the target group and the sample size of the research are defined. Thus, the results of the research will be affected from the definition of culture. In light of these definitions, some similar points can be seen in the definitions of culture. Shared values, norms and habits are essential and basic factors in all definitions. On the other hand some differences are also available in the perspectives of the definitions. For example Taylor's and Child's perspectives of culture are very large; but Kluckhohn, Hofstede, and Schein are more interested in individual or group thinking and behavior, therefore their perspectives are more narrow. In addition, different schools may define it differently. Anthropologists may define it as a set of control mechanisms, for academics it may be a bridge between micro and macro level of analysis. There are also different types of culture like regional, ethnic, industrial, national and organizational cultures. In the next parts the relation between national culture and organizational culture - if there is - will be searched. There are many definitions of organizational culture. Goffmann (1959, 1967) and after twenty years Van Maanen (1979) describes organizational culture as "observed behavioral regularities when people interact". Homans (1950) pictures it as the norms that evolve in working groups such as the particular norm of "a fair day's work for a fair day's pay". According to Deal and Kennedy (1982) organizational

culture is the dominant value esposed by an organization, such as "product quality" or "price leadership". For Ouchi (1981), and Pascale and Athos (1981) organizational culture is a philosophy that guides an organization's policy toward employees and customers. Schein (1985) describes it as the rules of the game for getting along in the organization, "the ropes" that a newcomer must learn in order to become an accepted member. According to Tagiuri and Litwin (1968) organizational culture is the feeling or climate in an organization. They also give importance to employee and customers of an organization for organizational culture. According to Hofstede (1990) "organizational/corporate culture has acquired a status similar to structure, strategy, and control. Although there is no consesus about its definition, most authors will agree on the following characteristics of the organizational/corporate culture construct: it is (1)holistic, (2)historically determined, (3)related to anthropological concepts, (4)socially constructed, (5)soft, and (6)difficult to change" (Hofstede, 1990:286). Schein (1986) defines three levels of cultural phenomena in organizations. These are (1) basic assumptions and premises, (2) values and ideology, and (3) artifacts and creations.

Interaction between internal and external environment in explaining organizational behavior limited organizational culture explanations. Organizational behaviorists focus on individual motivation and need achievement theoretically. National attributes have usually been economic variables such as wealth or rate of growth. Such variables are insensitive to changes in social and institutional structures. Therefore comperative organizational psychologists have not addressed the process whereby such specific national attributes could shape the attitudes and values-dependent variables. Cross-national studies have not contributed a great deal toward understanding the relationship between national attributes and organizational characteristics. They have managed to identify variations in member or organizational characteristics associated with nationality , but have ascribed these to culture without locating it in a relevant social context. "Culture has been treated as a residual factor which is presumed to account for national variations that have neither been postulated before the research nor explained after its completion" (Child, 1981:306). Generally organizational culture can be categorized as "strong" and "weak" cultures. In strong organizational culture basic

goals of organization are known and shared, personnel work willingly and behave appropriately, cultural can be seen in every departmants, personnel selection and promotion are applied in light of cultural values. But in weak organizational culture, it is not clear that what is important and what is not, there is not any information, and limitations for managers in their decisions. Usually old and large companies have strong organizational culture - like IBM, McDonald's etc-and they should consider of characteristics of national culture.

"Cultural characteristics of each country considered a priori to be explanatory of postulated organizational differences have to be identified in advance of the comparison, and they have to be shown to correspond to the national or regional boundaries which are used to define the nations incorporated as sampling units" (Child, 1981:327-328).

According to Evan (1975) in cross-cultural research cultural values of national populations and of employees in organizations must be compared "in order to ascertain the impact of `societal culture' vs. `organisational subculture' on organizational system variables" (Evan,1975:91). Goodman and Moore (1972) conclude that there is a "variation between two or more nations along cultural dimensions that which may be present within each nation" (Goodman, Moore, 1972:40). According to Hofstede (1983) the influence of national cultures on management is a key issue for organization science. National and even regional cultures do matter for management. The national and regional differences may become one of the most crucial problems of management in particular for the management of multinational, multicultural organizations, whether public or private. There are different frameworks of national culture in literature. Academicians have emphasized different features of national culture. Some of them try to describe dimentions of national culture, and to place different countries with their important features in the original scales (like Hofstede and his colleagues). Some colleagues ,who are interested in new developments in organization studies, examine and investigate harmony between national cultural dimentions and new applications in organization (Alfred Jaeger, 1986). Some of them describe managerial issues which are very important for employers- employees and nations (Lane & DiStefano, 1988).

Some, point relations between organizational structure and cultural values (James E. Austin). Some, with a very different point of view, emphasize that cultural values can shape or can be shaped by characteristics of organization - especially power-(like Cathy Enz). All these frameworks will be explained in next sections. Hofstede gives a very big importance to nationality and national culture in his cross-cultural researches. In his opinion nations are political units, and have very important differences for management. According to him, nationality is important to management for at least three reasons: Political, sociological, and psychological. Nations are political units, rooted in history,with their own institutions -forms of government, legal systems, educational systems, labor and employer's association systems. Nationality has a symbolic value to citizens. For the third one, our thinking is partly conditioned by national culture factors. This is an effect of early life experiences in the family and later educational experiences in schools and in organizations. "Organizational cultures are partly predetermined by nationality, industry and task" (Hofstede, 1990:306). Nationality, as well as education, age, seniority and hierarchical level, industry and task of a unit are directly observable features (Hofstede, 1990). There is another observable feature that is very important for culture: Collective Mental Programming. " Collective Mental Porgramming is a part of our conditioning that we share with other members of our nation, region or group but not with members of other nations, regions, or groups... One source of difference is language and all that comes with it... Traditions and common ways of thinking, which are rooted in the common culture, may be different for other cultures. The institutions constrain and reinforce the ways of thinking on which they are based" (Hofstede, 1983:76). National characteristics are more clearly distinguishable to foreigners than to the nationals themselves. "Statements about national culture or national character smell of superficiality and false generalization" (Hofstede, 1980:77). There are two reasons for this. Firstly "culture" cannot be described by a commonly accepted language. Secondly, "statements about national character have often been based on impressions only, not an systematic study; such statements can be considered false generalizations" (Hofstede, 1980:77). Characterizing a national culture does not mean that every individual within that culture is mentally programmed in the same way. The national culture found is a kind of average pattern of beliefs and values.

Hofstede describes national culture with four different and independent "dimensions" (Hofstede, 1983:78). 1- Individualism versus Collectivism, 2- Large or Small Power Distance, 3- Strong or Weak Uncertainty Avoidance, and 4- Masculinity versus Femininity.

1- Individualism versus Collectivism: Individualism implies loosely tied social framework in which people are supposed to take care of themselves and their immediate families only. **Collectivism** is characterized by a tight social framework inwhich people distinguish between in-groups and out- group, they expect their in-group (relatives, clan, organizations...) to look after them. The in-group protects its members when they are in trouble. Individualist society is loosely integrated, but collectivist society is tightly integrated. The degree of individualism in a country is related to its wealth. Wealthy countries are more individualist and poor countries more collectivist. **2- Power Distance**: How society deals with the fact that people are unequal. People are unequal in physical and intellectual capacities. All societies are unequal, but some are more unequal than others. In organizations the level of power distance is related to the degree of centralization of authority and the degree of autocratic leadership. Centralization and autocratic leadership are rooted in the "mental programming" of the members of a society. There is a relationship between power distance and collectivism. Collectivist countries always show large power distance, but individualist countries do not always show small power distance. All poor countries are collectivist with larger power distance. **3-Uncertainty Avoidance**: Because of the unknown future, we have to live with uncertainty. Weak uncertainty avoidance societies are societies in which people have a natural tendency to feel relatively secure. They take risks easily and do not work as hard. In strong uncertainty avoidance societies there is a higher level of anxiety in people, which becomes greater nervousness, emotionality, and aggresiveness. Strong uncertainty avoidance societies try to create security and avoid risk. Security can be created in three ways: Technology, law, and religion. In strong uncertainty avoiding societies we find religions which claim absolute truth and which do not tolerate other religions. **4- Masculinity versus Femininity**: The fundamental issue is the division of roles between the sexes in society. Societies can be classified on whether they try to minimize or to maximize the social sex role division. Some

societies allow both men and women to take many different roles. Others make a sharp division between what men should do and what women should do. Society with a rigid sex role division is "Masculine", and it with a relatively small social sex role division is "Feminine". In masculine societies-like Japan, Germany, Austria, Switzerland- the traditional masculine social values permeate the whole society -even the way of thinking about women. Performing, making money, achieving something visible, "big is important" concepts are very important. In more feminine societies, the dominant values for both men and women are more traditionally associated with the feminine role. Putting relationships with people before money, minding the quality of life and the preservation of the environment, helping others, "small is important" concepts are very important. Among national cultures, Hofstede and his colleagues found considerable differences in values in similar jobs in different national subsidiaries. Among organizational cultures, they found considerable differences in practices for people who held about the same values. This difference can be explained by the different places of socialization for values and for practices. Values are acquired in our early youth, mainly in the family, and in the neighborhood, and later at school. As time goes by, most of our basic values are probably programmed into our mind. Organizational practices are learned through socialization at the work place. "Organizational culture level is in between nation and organization (entering an occupational level requires both values and practices) the place of socialization is the school or university, and the time is between childhood and entering work. Occupation level was associated equally with values as with practices" (Hofstede, 1990:312-313).

DISCUSSION & CONCLUSION

We speak of cultural dimensions to designate structures of organizing and thereby characterizing a particular group of people. The culture tends to take on a supra-identity constituting the framework for each individual in the group. Cultures can be very broad as seen in examples of national identity : the French, the Americans. Or they can be more specific to the common interests it binds the different participants/stakeholders as seen in corporate culture, urban culture, ethnic minority culture. In either case, the culture that results is usually a general, predominant composite of all the constituent parts giving rise to an intangible entity that incorporates its different elements (an

intersubjective identity). It is the framework by which a personality develops even if this personality is intangible it represents one, the representation is found in its image and acts like the glue holding the picture together.

Culture is opposed to nature in that it is constructed by man (man-made) not by the physical universe (though the physical universe has an impact on the way in which man constructs culture). One could come up with a 'natural' culture, which may appear as a contradiction in terms. But, if we understand this expression 'natural' culture to be an emphasis on the 'natural' elements in inquiring into 'human nature' and the 'universe', then it just qualifies the culture to be of that type. We can debate on and on about what constitutes the 'natural' (though an essential question regarding environment, we cannot elaborate this now). Questions of the sort : is man basically good or evil?, is it natural to formula feed your baby?, is man in the state of nature prior to social existence?, which parts does society have to maintain for man in his social being? (shelter, survival, , etc); what does man have to give to society in order to sustain it?

We must consider the economic model used and its influence on the cultural dimension as applied to business ethicsthe global economy is based on the assumption of capitalism : a free market economy. If we take the economic model as socialist or communist, our evaluations of ethical dilemmas would differ as some norms would be modified in their importance. For example, the ownership of production and the distribution of wealth would be structured according to specific economic systems following their respective norms. For the purposes of this inquiry, we'll use the economic model of capitalism in a 'free market economy'.

Traditionally, this model is exemplified by Carr & Friedman, both espousing that the main objective of business is to make profits within legality. The role of the corporation and its management is to ensure profits and be accountable to the shareholders. The notion of corporate social and/or moral responsibility has made inroads into this position. The image and moral position of corporations have become so important these days, that their strategies are designed around this preoccupation. Need we be reminded of Total's recent oil spill off of the French coast, or Nike's difficulties with child labour, not to mention the most recent Enron tragedy; just open the newspaper or watch the

news to see that corporate roles are beyond making profit. The question of how this profit is to be earned has become as important as the profit itself. Taking the social and moral aspects into account is essential to developing strategy, which in turn affects the corporation's profit capacity.

Ethics on the other hand, coming from the Greek roots 'éthiké' meaning the ways and habits of a group of people, would translate into the actual customs, and practices characterizing specific cultures. However, over time this meaning has taken on not only a descriptive quality, but a prescriptive one as wellwhile describing it prescribes (behaviour). Philosophically speaking, ethics is viewed from morality (having its roots in Latin 'mores' customs and habits of a group), which has also developed the character of oscillating from descriptive to prescriptive behaviour. That is, what we dos becomes what we *should* do, in describing behaviour there's an inference to prescribing it. This is the way it's done almost sounds like you should do it this way. One may ask how ? Explicitly, any documented policy drawn from actual experience usually takes on a prescriptive nature once it is transmitted as such. Putting behavioural practices into written rules for others to abide by, no longer describes that behaviour but rather prescribes it. Implicitly, the disapproval shown by others creates a pressure to conform to the norm. We'll come back to this idea later on.

Briefly, ethics concerns itself with establishing norms, evaluating when a moral act is right or wrong as well as helping one to make moral decisions when confronted with a moral dilemma.

Culture and ethics are interrelated and intertwined in such a way that it makes it difficult to know which factor is guiding / motivating the behaviour arising from a given situation. Is it the cultural vision of his/her ethics or is it the ethical vision of his/her culture that guides someone to do or not do certain things. Trompenaar's survey questioning people's reaction to a given situation shows that cultures with more emphasis on human relationships and loyalty (particularists) scored lower than those that emphasized obeying rules (universalists).

Key concepts to be distinguished : culture, ethics, and ethical theories of evaluation:

Culture and cultural dimensions are considered the collective horizon representing a specific social reality (the objectivity of subjectivity). Culture comes from the Latin 'cultura' meaning to till ; in other words, preparing the environment for people to live in. Anthropologists Kroeber and Kluckhohn define culture :

"Culture consists of patterns, explicit and implicit, of and for behaviour acquired and transmitted by symbols, constituting the distinctive achievement of human groups, including their embodiment in artefacts; the essential core of culture consists of traditional (i.e. historically derived and selected) ideas and especially their attached values; culture systems may, on the one hand, be considered as products of action, on the other, as conditioning elements of future action"

Ethics is the common agreed upon practice of different moral principles or values. It concentrates on the general nature of morals and the specific moral choice an individual makes in relationship to others. It represents the rules and/or standards governing the conduct of the member of a profession. The context of this inquiry will be ethics applied to business.

Ethical theories applied in decision-making as a methodology or an approach to evaluating acts and moral choice. **Deontological** theory consists of a set of moral rules in which moral choice is evaluated. **Teleological** theory consists of a guiding principle such as 'the good life' in which acts are evaluated in terms of fulfilling this principle. **Utilitarianism**, uses the principle 'the greatest happiness for the greatest number' as its underlying principle to evaluate moral choices. **Norm** theory (neutral omnipartial rule-making) requires that 'conduct must be publicly known and acceptable to all persons in society' as the underlying principle in which moral choice is evaluated

There's much to be discussed here with its implications of the Protestant Ethic vs. other belief systems of sharing wealth. 'You reap what you sow' advocates a self-interest orientation commonly emphasized in capitalist countries whereas, in socialist & communist countries equality and sharing wealth are essential. Even though communism ended with the fall of the Berlin wall, it's principles are still acclaimed by many.

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