HUMANISM AND INSTRUMENTALISM IN MANAGEMENT ETHICS ACROSS SEVEN COUNTRIES

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MSc by RESEARCH IN BUSINESS MANAGEMENT

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The current research project set out to identify similarities and differences in values held by managers in the U.S., Hong Kong, Japan, Korea, Poland, Russia, and Australia. Specifically, this was done using the humanism and instrumentalism construct where the former indicates that people in organisations have an end value in themselves and the latter indicates that people are seen primarily as a means to an end. The humanism scale indicated cultural differences as predicted by 'Western' and 'non-Western' cultures. The instrumental scale proved more problematic to interpret, providing only confirmation of the classic Japanese profile which features in the management literature.

KEYWORDS: **Cross-Cultural Business Ethics; Cross-Cultural Business Management; Business Ethics; International; Cross-National Ethics**

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Introduction

Cross-cultural research is a field in which a lot of attention and interest has been devoted to. Behavioural and social sciences such as psychology, sociology, management, marketing, and political science witness a steady increase in cross-cultural studies. The increased interest is "undoubtedly inspired by various factors such as the opening of previously sealed international borders, large migration streams, the globalisation of the economic market, international tourism, increased cross-cultural communications and technological innovations such as new means of telecommunication" (Van de Vijver and Leung, 1997, p. xi).

Cross-cultural research is a subject that provides a chance to explore outside of one's home country. At the same time it allows researchers to acquire a richer understanding of other countries' beliefs, values, and practices by suggesting new perspectives. By embarking upon cross-cultural research, the researcher may be able to see possible directions that she/he may not have been aware of before thus suggesting new avenues for research. Cross-cultural research examines the cultural generalisability of theories and findings (Van de Vijver and Leung, 1997). It is this generalisability which allows for comparisons to be made about systematic or causal relationships. These comparisons then can lead to "fresh, exciting insights and a deeper understanding of issues that are of central concern in different countries" (Hantrais and Mangen, 1996, p. 2-3). Without these comparisons, "differences, similarities, co-variation, and cause can not be observed or inferred" (Campbell and Stanley, 1963 cited in Berry, 1980, p.2). Not only does having these comparisons help at an individual level, but it can also be extended to a national level, thus providing insight and explanation for national similarities and differences. Additionally, if cultural values differ significantly between populations, then

the respective management styles are also likely to differ (Banai and Katsounotos, 1993; Haire, Ghiselli, and Porter, 1966; Terpstra and David, 1985 all cited in Elenkov, 1997, p.86). This has important implications for how people manage and are managed in different countries based on their cultural values. In particular, these similarities and differences have crucial implications for future working relationships among managers from the United States, Australia, Hong Kong, Japan, Korea, Poland, and Russia. Although the scope of this research is to examine these particular managers from the countries listed above, this analysis could be extended further to include other managers from different countries as well. Additionally, given the proposed constructs (utilitarianism vs. formalism and humanism vs. instrumentalism), this research could provide the foundation for new hypothesis testing not only in the above-mentioned countries, but in other countries as well. Therefore, it is a matter of importance to examine cross-cultural similarities and differences in values held by managers.

Collaboration and communication (which used to be difficult when doing such research) with international team members is easier than before especially with the use of technology. Also, with more and more managers working closely together, the chance of conflict between cultures increases dramatically. Buller, Kohls, and Anderson (1991) states the following:

> As the number of multinational firms increase it is inevitable that companies and nations will become more interdependent and, hence must learn to work co-operatively for their mutual benefit. Yet it is also inevitable due to strong cultural differences, that increased interdependence will also heighten the potential for conflict within and between multinational firms (767).

The interest in cross-cultural research is even more profound in regards to the literature around business ethics. The concept and definition of ethics is often vague because of the term's many nuances. Taylor (1975, cited in Ferrell and Gresham, 1989, p.56) defines

ethics as an "inquiry into the nature and grounds of morality where the term morality is taken to mean moral judgements, standards, and rules of conduct." Robin and Reidenbach (1987, p. 45) state "business ethics...requires that the organisation or individual behave in accordance with the carefully thought out rules of moral philosophy. Ethics also commonly refers to 'just' or 'right' standards of behaviour between parties in a situation (Ferrell and Gresham, 1989, p.56)

Business ethics includes many different topics from micro issues such as discrimination in the workplace to macro issues such as environmental ethics. Typically, research in this area focused on the ethicality of issues. Is country X more ethical than country Y? If given the chance to pay a bribe to facilitate business, would there be an ethical issue involved even if it were against the company's policy? Should a company ethically market a product that could be potentially dangerous if not used properly? These are some of the questions that arise when dealing with the subject of business ethics. In addition to general topics of business ethics, research in this area was done mono-culturally (e.g. United States) and examined many different phenomena in one culture without considering other cultures (Boyacigiller and Adler, 1991). According to Randall (1993), "researchers observed and measured the attitude and behaviour of employees in U.S. based organisations and largely ignored the world outside of the United States. Whether or not theories developed in the U.S. applied to other cultures was not of great concern to academics" (p.91). Hofstede (1980, p.373) also agrees with this statement when he states, "there is a silent assumption of universal validity of culturally restricted findings" in scholarly journals. With the increase in trade, globalisation, multinational companies, and interdependence between countries, it will be imperative for managers around the globe to understand their counterparts' ethical value orientation.

Research Focus

A lot of research regarding business ethics revolves around a specific situation or context of action- e.g. accepting a bribe, deceptive advertising, selling of faulty products, etc. Additionally, most of the empirical research done on business ethics "simply documents the existence of different ethical judgements among different populations and does not investigate their causes" (Hunt and Vitell, 1986, p. 13). This research hopes to go beyond documenting the existence of differences and move towards explaining why there are differences and what can be done. The subject of business ethics has also failed to provide any concrete help to managers as far as actual decision making is concerned (Deshai and Rittenburg, 1997). Again, the results of the current study will attempt to bridge this gap in knowledge by providing an understanding of what ethical dimensions managers from different countries may posses and why.

The current research differentiates itself from other research in that it hopes to explain not only what ethical tendencies countries may possess, but also to determine why these countries may have these tendencies, and which ethical framework they may be rooted in. Specifically, the research proposed will expand upon existing knowledge in cross-national ethics by examining where managers from the United States, Australia, Hong Kong, Japan, Korea, Poland, and Russia will fall along the proposed formalism vs. utilitarianism construct and the humanism vs. instrumentalism. Once the ethical constructs have been defined and explained, the purpose will be to explain any similarities and differences between the cultures along these constructs.

The proposed formalism and utilitarianism scale was adapted from Brady (1990), whereas the proposed humanism and instrumentalism scale drew upon the works of Allinson, 1993; Hofstede, 1980; Koopman, 1991; and Trompenaars, 1994. Do certain cultures tend to lean more towards a utilitarian orientation (where the best of the group is

considered) or more towards the formalistic orientation (where people are driven by rules and tradition)? Regarding the treatment of people in organisations, do certain cultures tend to lean more towards instrumentalism (where people are seen as being a means to an end) or humanism (where people are seen as having an end value in themselves)? All these questions have important implications for how people manage or are managed in organisations.

Based on those questions above, there might be an indication that these proposed scales are examining culture at an individual-level vs. a cultural-level type analysis. Schwartz (1994a) distinguishes when it is appropriate to use the individual-level analysis vs. the culture level analysis in the following:

> Individual-level value dimensions presumably reflect the psychological dynamics of conflict and compatibility that individuals experience in the course of pursuing their different values in everyday life. In contrast, culture-level dimensions presumably reflect the different solutions that societies evolve to the problems of regulating human activities, the different ways that institutional emphases and investments are patterned and justified in one culture compared with another. (92)

The culture-level values that characterise a society are very complex. They simply can not be observed directly, rather they must be inferred from various cultural products (e.g. folktales). These cultural products presumably reflect the desired culture and reinforce (either intentionally or unintentionally) how the individuals should behave within that culture (Schwartz, 1994a). Furthermore, the individual level type analysis should be used when one seeks to "understand how differences between individual persons in beliefs, attitudes, or behaviour are related to individual differences in value priorities" (Schwartz, 1994a, p.118). The current research was trying to understand these differences between individuals in a culture. In order to determine how generalisable the individual-level process is across cultures, one would replicate such individual-level studies in several

nations or cultural groups. This is what was done in the current study. A more in depth discussion around the individual-level analysis and the culture-level analysis can be found in Chapter 2.

Lastly, the purpose of the research will be to evaluate the decision making process that managers must undergo when making ethical decisions based on five ethical constructs adopted from the Reidenbach-Robin (1988) instrument. These constructs include the justice scale, relativism, egoism, utilitarianism, and deontology. The last question forces the respondent to take a stand as to whether the vignette described is actually ethical or unethical.

Objectives of Study

The overall objectives of this study are to compare the different ethical orientations of the managers in the following countries- America, Australia, Hong Kong, Japan, Korea, Poland, and Russia. Also, it is to assess how these orientations are similar or dissimilar to other managers' responses from different countries. Specific objectives are to:

- Given the four hypothesised ethical value dimensions (utilitarianism vs. formalism; humanism vs. instrumentalism) that are being tested, this objective will analyse the structure of the scales and assess what ethical value orientations a country may or may not posses based on where the countries fall according to their means against the proposed scales
- Assess how managers make ethical decisions using three vignettes, which will test company loyalty to employee, loyalty to group, and employee loyalty to company
- Determine whether the results from this study can be compared to one or all of Hofstede's four dimensions of culture (power distance, individualism/collectivism, uncertainty avoidance, and masculinity/femininity)

- Determine whether the results can be compared to other research done in this area (e.g. Bond, Schwartz, and Trompenaars)

The purpose of the research is not to impose an implied value system that dictates what is right vs. wrong, good vs. bad, who is ethical and who is not. Rather, it is to provide a conceptual framework to aid managers in understanding the different ethical dimensions a country may possess and why. Furthermore, when ethical conflicts do arise (which are bound to happen), then managers from these countries may be more tolerant and or understanding of that culture's differences. The intention of the research is to stay away from general discussions of morality in business and move toward specific examples that will help explain why each country may lean towards one construct over the over. Based on the answers given, a comparative analysis will be done to determine whether similarities or differences exist among the countries examined, and to see whether culture can be attributed to these similarities and or differences. A discussion around these similarities/differences will evolve along with trying to explain the intricacies of the relationship between the country examined and the ethical construct.

Hypothesis 1:

The premise for Utilitarian decision making is based on the greatest good for the greatest number of people involved. This requires that "we think not merely of ourselves in choosing courses of action but that we act so as to maximise the amount of good done to all. Utilitarianism is associated with teleological, consequentialist, or end-result ethics. Utilitarianism tends to be more prospective" (Brady, 1990 p.39). Having said that, the following hypothesis can be made:

- 1a) Japan, Korea, Hong Kong and Russia will be greater than the United States, Australia, and Poland, on the utilitarianism construct.

The premise of formalistic thinking revolves around selecting the right course of action based on impartial rules or principles of action. Formalism is rooted in tradition and based on past acts. Formalism tends to be more retrospective (Brady, 1990). Having said that, the following hypothesis can now be made:

- 1b) America, Australia, Poland, and Russia will be less than Hong Kong, Japan, and Korea on the formalism construct.

Hypothesis 2:

Recent studies (Allinson, 1993; Koopman, 1991; Smith, Dugan and Trompenaars, 1996; and Triandis, 1995) suggest that major differences may exist between the instrumentalism of Western style management and the humanism of many non-Western cultures. Specifically, Allinson (1993) points to the view of people being regarded as a means to an end in Western organisations, whereas in non-Western organisations (e.g. Japan) people in those organisations are seen as having an end value in themselves. The organisation may be seen as serving the needs of its people (humanism) instead of treating its people purely as a resource (instrumentalism). Having said that, the following two hypotheses can be stated:

- 2a). America, Australia, and Poland will be less than Hong Kong, Japan, Korea and Russia on the humanism construct.
- 2b). America, Australia, and Poland will be less than Hong Kong, Japan, Korea, and Russia on the instrumental scale.

Research Questions

How ethical do managers perceive their organisations to be?

This question raises several issues including the development of strong working relationships and the creation of a moral working environment. What may be valued in one country as important may not be valued as important in another country. Tung and

Miller (1990, cited in Ralston et al., 1992) suggest that having a good understanding of the values of the people with whom one is engaged will help foster positive cross-cultural relationships. This may be necessary in the development of future relations and interactions with these countries. Values and beliefs of managers are instrumental in shaping an ethical framework for the companies in which they work in. It has been cited that mangers often shape the moral environment in which they work (Goodpastor and Matthews, 1982).

Are there similarities and or dissimilarities in the ethical orientations of managers across cultures? If there are similarities and or differences what might be the reason for this?

By gaining a deeper understanding of the philosophical base that managers from different countries utilise, it may be possible to predict future behaviour and possible future interactions. Also, it will provide a snapshot view of the different value systems that managers' possess. If cultural values between populations are likely to differ then management styles across these cultures are likely to differ as well (Banai and Katsounotos, 1993; Haire, Ghiselli, and Porter, 1966; Terpstra and David, 1985 all cited in Elenkov, 1997, p.86). Hopefully, with this new understanding and perspective, managers will be able to work more effectively and productively with one another.

Are employees in an organisation seen as a means in which to obtain an end, or are employees seen as having an end value in themselves?

This is an important question, as it constitutes a major part of the results section for this paper. The difference between regarding people as a resource and a means to an end, or as regarding people as having end value in themselves may be a cultural difference in management practice that needs to be reconciled. This definitely has ethical implications

as to how people are treated and regarded in organisations along with managing people and being managed (Jackson and David, 1998).

The aim of this study (as already stated) is to provide an understanding of the different ethical orientations that a country may possess and why. This has implications for both academics and managers.

Implications for Academics

From an academic standpoint, the results of this research will add to the cross-cultural business literature. Despite the growing interest in cross-cultural differences in management ethics, there is still a lack of empirical work in this area (Schlegelmilch and Robertson, 1995 cited in Jackson, Sept 1997). There have been very few studies that have examined the combination of countries currently undertaken using these proposed constructs (formalism/utilitarianism; humanism/instrumentalism). Therefore, the results of this research will enable relatively new constructs to be tested, along with providing the basis for future hypothesis testing specific to cross-cultural studies. Hopefully, this information will provide valuable insight into the values held by managers across the seven countries.

Implications for Managers

From a management perspective, the results of this research will enable managers to understand their counterpart's ethical orientations more. They will have a better understanding as to what ethical dimension or tendency a country may lean towards and why which in turn will foster better cross-cultural business encounters (Adler, 1991; Lane and DiStefano, 1992; Westwood and Posner, 1997).

Additionally, by understanding the similarities and differences in value systems across countries, this would hopefully encourage and facilitate effective interactions between international managers and country units of multinational corporations -MNCs

(Ronen and Shenkar, 1985). The ways in which people from different cultures interact has become varied and complex. Managers now face a growing set of issues of how to manage and motivate individuals from diverse cultures who hold very different assumptions about work, time, and the world (Roney, 1997). With this valuable knowledge, managers, "will be able to effectively place international assignees, establish compatible regional units, and predict the results of policies and practices across national boundaries" (Ronen and Kraut, 1977 cited in Westwood and Posner, 1997, p.31).

Outline of Chapters

Chapter two first reviews the broader aspects around the business ethics literature- e.g. ethical decision making. The next part of Chapter two reviews the relevant literature to cross-cultural business research, and cross-cultural business ethics with specific reference to the work on national values. Chapter three explains the design and framework of the study. Included in this chapter is the discussion around the conceptual frameworks of the constructs being tested. Additionally, demographic details of all the countries involved and country specific details on the sample characteristics will be provided. The first part of Chapter four discusses cross-cultural research methodologies and implications. It also discusses problems specific to cross-cultural research. Then, the chapter provides support for the chosen methodology. It also reviews other methodologies and why they were not chosen at this particular time for the current research. Since the questionnaire method was employed, a discussion around using SPSS for statistical analyses will take place. Chapter five discusses the results of the research against the two proposed constructs, and the three vignettes. Also included in this chapter will be a discussion of the reliability and factor analysis results. Lastly, Chapter six explains the results presented in Chapter five. Some of the explanations of the results can be made based on previous research. Other explanations of the results are culture based. A discussion of the

limitations and implications of the current project along with avenues for future research constitutes the last part of the chapter.

Chapter 2

Related Current and Previous Work

The first part of this literature review will discuss ethical decision making in different countries. Then, it will move on to discussing similarities and differences between countries regarding specific issues of business ethics. Finally, the last part of this review will focus on the values research with special attention to the cross- cultural aspect.

One of the major problems facing business managers in the international arena is working in a culture different from your own (Amba-Rao, 1993; Donaldson, 1985). Specifically, what may be ethical in one country may not be ethical in another country, which could lead to disastrous results. Researchers agree that managers in different countries make different decisions in different contexts (Donaldson, 1992; Naor, 1982; Robin & Reidenbach, 1987). What may be valued in one country as important may not be valued as important in another country. According to Tung and Miller (1990, cited in Ralston et al., 1992, p.664) "understanding the values of the people with whom one is engaged in business is an important step in building a good cross-national working relationship." Values and beliefs of managers are instrumental in shaping an ethical framework for the companies in which they work in. Some research indicates that managers often shape the moral environments in which they work (e.g. Goodpastor and Matthews, 1982) while others suggest that it is the manager's responsibility to reformulate the corporate culture to include ethical values (e.g. Robin and Reidenbach, 1987).

A number of authors have proposed a variety of theoretical models in order to explain and predict the process by which a manager makes an ethical decision. They can range from the situational-individual interaction model of Trevino (1986), to the contingency framework of Ferrell and Gresham (1985), to the moral intensity model of Jones (1991). Additionally, the works of Bommer, Grato, Gravander, and Tuttle 1987;

Buller et al., 1991; Donaldson, 1985; and Robin and Reidenbach, 1987 have all provided conceptual frameworks to aid managers in ethical decision making. Despite the conceptual decision making frameworks available, Deshai and Rittenburg (1997), argue that none of the literature provides a comprehensive framework which can summarise the various external forces and the internal mechanism which can and should come into play to shape the ethicality of a decision"(3). This shows that ethical decision making is very complex involving many things. When studying different cultures, this complexity becomes even more apparent.

Given the range of research issues that have been examined in business ethics, this part of the review will focus more on the international comparison of ethics because of its relevance to the paper. Recent studies in comparative ethics (Becker and Fritzsche, 1987; Izraeli, 1988; Nyaw and Ng, 1994) have shown differences in ethical beliefs across countries. In the Becker and Fritzshce (1987) article, French, German, and U.S. manages were compared while in the Nyaw and Ng article managers from Canada, Japan, Taiwan, and Hong Kong were compared. In the Izraeli (1988) study, Israeli and American managers were compared. All three of these studies tried to examine managers' perceptions of how they would respond to a set of philosophical statements. This approach is similar to what was done in the current study in that managers were asked to delineate whether they agreed or disagreed with the items on the questionnaire. The studies listed above diverged with the current study in what they were testing. The Becker and Fritzsche (1987) article focused on managers' attitudes toward the implementation and effectiveness of a code of ethics. The French managers were found to believe more strongly in the efficacy of codes of conduct; the German managers were more inclined to agree that managers are forced to go along with shady practices in order to survive. The Americans, on the other hand, were more realistic and more concerned with ethical and

legal questions (Jackson and Artola, 1997). The Izraeli (1988) study focused on examining ethical behaviour through the eyes of their peers and whether there was a need for organised activities (e.g. networking) to promote social responsibility. Lastly, the Nyaw and Ng (1994) study focused on ethical dilemmas relating to five stakeholders. The regression results indicate that with the exception of health and safety issues, there were differences in the ethical constructs by country. Respondents from Hong Kong relative to other groups show less ethical concerns towards customers, suppliers, and sex discrimination. On the other hand, Japanese and Taiwanese are less likely to react in an ethical manner on issues involving supervisors and or business rivals. In contrast, Canadians are more tolerant of unethical actions affecting the job security of employees.

On the other hand, there have been other studies that suggest there **are not any differences** in ethics across cultures. According to Lee (1981) there were no differences between British and Chinese managers doing business in Hong Kong. Australian and American managers engaged in international marketing indicated little difference in perceived ethical problems and management practices (Armstrong et al., 1990). The works of Allmon, Chen, Pritchett, and Forrest (1997) examined ethical business perceptions in Australia, Taiwan, and the US. Although there were statistically significant differences, there was an agreement with the way that students perceive ethical/unethical practices in business. The findings indicate a universality of business ethical perceptions. Similar to the work of Allmon et al., (1997), the works of Whipple and Swords (1992), and Lysonski and Gaidis (1991) both concluded that students reactions to ethical dilemmas tended to be similar regardless of country. A comparison of these findings to practising managers indicated that students and practising managers exhibit a similar degree of sensitivity to ethical dimensions of business decision making.

Additionally, there have been studies done where both similarities and differences were found thus confirming that culture and other factors (such as a managerial ethos) can indeed impact people's value system. Ralston, Holt, Terpstra, and Cheng, (1996) examined managers from the U.S., Russia, Japan, and China to see whether economic ideology and national culture would affect the individual values held by managers. They used the convergence-divergence-crossvergence framework and the Schwartz Value Survey as theoretical frameworks. Their findings largely support the crossvergence perspective while still maintaining the role of national culture. Similar to the Ralston et al., (1996) study, Westwood and Posner (1997) examined managers from Hong Kong, Australia, and the United States to see whether there were any differences in the personal values held by mangers. Despite some differences on specific items, there may be a universalistic managerial ethos due to Western influences, causing Hong Kong to maintain its' traditional Chinese values.

The current research differs from existing research in that there has not been a study involving seven different countries to assess whether similarities or differences exist on the two constructs being tested- humanism vs. instrumentalism and utilitarianism vs. formalism. Interestingly, most of the literature on cross cultural business ethics takes on more of a topical approach focusing on specific issues of business ethics such as fraud (e.g. Lysonski and Gaidis, 1991; Okleshen and Hoyt, 1996) while other studies focused on management influence and ethical behaviour (Alderson and Kakabadse, 1994; Posner and Schmidt, 1987). None of the studies directly focused specifically on humanism/instrumentalism and utilitarianism/formalism.

Values Research

The study of societal values has a long history in sociology and anthropology (e.g. Kluckhohn and Strodbeck, 1961) and the study of individual values has a similarly long

history in management (e.g. England, 1975; Rokeach, 1973). The cross-cultural study of both societal and individual values is relatively recent (Hofstede, 1980; Hofstede and Bond, 1988; Schwartz, 1990; Smith, et al., 1996; Trompenaars, 1994). In their work, Kluckhohn and Strodbeck (1961) were able to identify five dimensions of value orientations: man-nature orientation; time orientation; activity orientation; relational orientation; and nature of man. Drawing upon this distinction, Rokeach (1973) developed two types of values- namely terminal and instrumental whereas the former is defined as "idealised end-states of existence", and the latter is defined as "idealised modes of behaviour used to attain the end-states" (Berry et al., 1992, p.53). Terminal values represent goals of 'equality,' 'freedom,' 'happiness,' 'salvation,' and 'self-respect' whereas instrumental values represent 'courageous,' 'honesty,' 'politeness,' and 'responsibility' (53). Rokeach identified eighteen values of each kind and his instrument – the Rokeach Value Survey (RVS) requires that the respondents rank order the values within each set of eighteen. Just recently, there have been studies that have extended the Rokeach tradition to national cultures (Ng, et al., 1982; Schwartz, 1992; Schwartz and Bilsky, 1987, 1990).

Cross-Cultural Research on National Values

The vast bulk of literature and research on psychology and management has been undertaken in Western nations, particularly in North America (Boyacigiller and Adler, 1991). A major goal of cross-cultural research has been to identify the dimensions of cultural variations that exist in order to explain national differences. In order to identify such dimensions, it is desirable to include as many cultures as possible.

There have been four large scale studies which aimed at identifying cultural dimensions of values which are those of Hofstede (1980); Bond (1988; Chinese Culture Connection (CCC), 1987; Schwartz 1990, 1990, 1994, 1994a; and Trompenaars, 1994.

Each of these works will be reviewed. Hofstede's work (although outdated by now) is perhaps still the most widely influential of these and has been demonstrated to constitute fairly robust constructs over many cross-national studies exploring cultural dimensions of management values (Smith, et al., 1996).

Hofstede studied employees of a large American owned multinational corporation in 53 countries. He found four underlying value dimensions that countries could be positioned namely, power distance, uncertainty avoidance, masculinity vs. femininity, and individualism vs. collectivism. Power distance refers to the extent that members of a society accept that power in institutions and organisations is distributed unequally. Uncertainty avoidance refers to the extent that a culture expects its members to feel either comfortable or uncomfortable in unstructured and ambiguous situations. Uncertainty avoiding cultures try to minimise the possibility of such situations by adhering to strict laws and rules, and uncertainty accepting cultures are more tolerant of behaviour and opinions that differ from their own thus trying to have as few rules as possible). Masculinity vs. femininity describes how gender roles are perceived in a culture where the former takes on more 'assertive,' 'competitive,' 'achievement orientated' characteristics, and the latter takes on more 'nurturing' and 'caring' type characteristics. The Individualism vs. collectivism dimension refers to how individuals in a society are raised to take care of themselves, look after their own interests, and their immediate family. In collectivist type societies, individuals are raised to expect that their clan or other in-group will look after them in exchange for unquestionable loyalty. Hofstede's approach to developing value orientations looked at cultures from a national perspective rather than an individual perspective (see Schwartz, 1992, 1994, 1994a, and Schwartz and Sagiv, 1995). The validity of Hofstede's (1980) constructs was achieved through establishing the significance of their correlations with geographic, economic, and social indicators. In

particular, the association between individualism and economic development was particularly strong, with individualist cultures being positively correlated to GNP per capita (Hofstede, 1980, p. 231).

Hofstede's (1980) dimensions have been used extensively by cross-cultural researchers to explain differences between countries. But, Hofstede's (1980) study has not escaped criticism. Schwartz (1994a) identifies six limitations to Hofstede's (1980) work that include: exhaustiveness of value dimensions; adequacy of the sample of nations; effect of sample type; historical change; culture-level vs. individual level; and equivalence of the meaning of values. Hofstede (1980) and Schwartz (1994a) noted the first two limitations - exhaustiveness of value dimensions and the adequacy of the sample of nations. This will be reviewed first. In regards to the exhaustiveness of value dimensions, Schwartz along with Hofstede recognises that Hofstede's value dimensions are not necessarily exhaustive and that other dimensions could have appeared, but the relevant questions were not asked (Schwartz, 1994a, p.87). In order to overcome this limitation, Schwartz (1992) identified ten universal value types based on the motivational concern or goal that it represents (which will be reviewed in more depth later). Although Schwartz's (1992) structure applies to individual values, it can suggest hypotheses for the structure of culture-level values too (Schwartz, 1994a). Schwartz validates his dimensions as being more inclusive than Hofstede's with the following:

> No significant omissions in this set were revealed by a review of the value categories proposed as universal in social science and humanities literature. Moreover, when researchers in many nations added values they thought might be special to their cultures and missing from the core set of 56, no additional distinct types of values were revealed in analyses of data from these nations. Instead, the added values emerged with the appropriate a priori value types (1994a, p. 89).

Regarding, the adequacy of the sample of nations, Hofstede notes that his dimensions are 'based on one specific set of 40 modern nations, excluding for example all countries under state socialism' (Hofstede, cited in Schwartz, 1994a, p. 89-90). In the current work of Schwartz (1994a), samples from China, Poland, Estonia, East Germany, Hungary, Slovakia, Slovenia, and Zimbabwe were included thus bringing countries where value systems were influenced by state socialism into the culture-level analysis.

The effect of the sample type is another critique of Hofstede's work. The representation of his sample is questionable. From what is known Hofstede collected all his samples from one large multinational company within different countries. These samples could have portrayed a 'management ethos' culture or a 'corporate culture rather than a national culture (Schwartz, 1994a, p.90). Additionally, Schwartz argues that respondents from a Third World nation may react differently than those from an industrialised Western nation thus affecting the ordering of nations along Hofstede's dimensions (90).

In regards to the historical change item, Schwartz comments that Hofstede's work is outdated by now. His analyses were based on data gathered from 1967 to 1973. There have been tremendous cultural changes in the past two decades especially in the Pacific Basin, in Eastern-Europe, and among developing nations (Schwartz, 1994a, p.91).

Schwartz discusses another point not attended to by Hofstede regarding the culture-level analysis vs. the individual level analysis. As it has been noted already, Hofstede's dimensions of cultural variation are 'ecological' and reflect a culture-level analysis. These dimensions were derived based on nation means whereas the individual-level dimension is derived from analyses of the scores of individual persons (Schwartz, 1994a). More importantly, the dimensions that organise values have different conceptual bases at the two levels. Schwartz argues that the individual-level value dimensions "probably reflect the

psychological dynamics of conflict and compatibility that individuals experience everyday" (Schwartz, 1994a, p.92). On the other hand, culture-level dimensions "reflect the different solutions that societies evolve to the problems of regulating human activities, the different ways that institutional emphases and investments are patterned and justified in one culture compared with another" (Schwartz, 1994a, p. 92). The differences between dimensions obtained in individual-level and culture-level analyses are empirically based on statistically independent treatments of the data. Despite these statistical differences, there are conceptual reasons that the culture-level and individual-level analyses can be related. Schwartz clearly makes the link between the culture-level analysis and the individual-level analysis by stating the following:

> First, the setting of institutional priorities in a society must take into account the psychological dynamics inherent in human nature and in universal aspects of social interaction. Otherwise, individuals would not function effectively in these institutions. Second, individual members of a society are socialized [sic] to internalize [sic] values that will lead them to promote the interests and conform to the requirements of culture institutions. Third, cultural priorities create social reinforcement contingencies that help determine whether conflict or compatibility is experiences when individuals pursue particular sets of values. It would therefore be surprising if the value dimensions identified at the two levels did not overlap somewhat (Schwartz, 1994a, p. 93).

From the above quote, the relationship between individual-level analysis and culture-level analysis go hand in hand. For example, the values that individuals in a society are exposed to reflect the systems in place in that culture (e.g. social, economic, or political); and the values of a particular culture are a reflection of the individuals who make up that culture. Schwartz illustrates this point even further by discussing how the dimension *self-direction vs. conformity* in individual level analyses can be found at both levels (c.f. Schwartz, 1994a, p. 93).

Lastly, the equivalence of meaning of values not attributed by Hofstede is another limitation found by Schwartz. Do specific items included in the analyses for deriving culture-level dimensions have reasonably similar meanings in each of the cultures? Using back-translation methods helps, but it hardly ensures equivalence. The only way equivalence can be achieved is by identifying within-culture meanings of items (values), and then examining their conceptual equivalence across cultures (Schwartz, 1994a, p.94). Schwartz (1992) overcame this limitation by making sure he used values that were highly equivalent in meaning in heterogeneous set of 20 nations.

Bond in conjunction with the CCC (1987) tested the possibility that the measures devised by Hofstede (1980) may have reflected Western values. He did this by examining values specific to Chinese culture. After performing an ecological factor analysis, four value dimensions emerged: Integration- which focuses on social stability; Moral Discipline- which focuses on self-control; Human-Heartedness- which deals with compassion; and Confucian Work Dynamism- which reflects the teaching of Confucius. Twenty countries were common to this study and Hofstede's (1983) study, enabling correlations to be made. There were moderate correlations (.50 to .65) between Hofstede's power distance and individualism dimension and the CCC's integration and moral discipline factors. Once these factors were loaded together, the results indicated they were all aspects of the same underlying dimension of individualism-collectivism. Although, the two studies were conducted from two different cultures, using two different methods, it is interesting to note that there was a considerable amount of overlap between the two studies. The two studies diverged in that Hofstede's (1980) uncertainty avoidance dimension was not approximated by the CCC, whereas the Confucian work dynamism dimension was unique to the CCC study. It seems that the Chinese do not believe uncertainty avoidance to be an essential issue (uniquely Western). The Confucian work

dynamism dimension (uniquely Eastern) refers to the past and present teachings of Confucius. According to Hofstede and Bond, "it is no accident that this dimension relates to the teachings of Confucius; ...he was a teacher of practical ethics without any religious content. He dealt with Virtue, but left the question of Truth open" (19). Hofstede later incorporated the Confucian work dynamism dimension in the form of his time perspective dimension.

Schwartz's early work (1992, 1994, and 1994a) in value related research was done on individuals in 25 countries rather than national cultures. In his work Schwartz came up with ten distinct value types: Power; Achievement; Hedonism; Stimulation; Self-Direction; Universalism; Benevolence; Tradition; Conformity; and Security. These ten universal types were derived based on the fact that values could be arranged according to three universal requirements of human existence to which all individuals and societies must be responsive to. These universal requirements include the needs of individuals as biological organisms, requisites of co-ordinated social interaction, and survival and welfare needs of groups (Schwartz and Bilsky 1987, 1990). Please refer to Table 1 for the definitions of the value types, their motivational goals, and the single values that represent them.

Table 1
Schwartz's Ten Value Types

Value	Motivational Goal
Power	Social status and prestige, control or dominance over people and resources (Social Power, Authority, Wealth)
Achievement	Personal success through demonstrating competence according to social standards (Successful, Capable. Ambitious, Influential)
Hedonism	Pleasure or sensuous gratification for oneself (Pleasure, Enjoying Life)
Stimulation	Excitement, novelty, and challenge in life (Daring, A Varied Life, An Exciting Life)
Self-direction	Independent thought and action-choosing, creating, exploring (Creativity, Freedom, Independent, Curious, Choosing Own Goals)
Universalism	Understanding, appreciation, tolerance, and protection for the welfare of all people and for nature (Broadminded, Wisdom, Social Justice, Equality, A World at Peace, A World of Beauty, Unity With Nature, Protecting the Environment)
Benevolence	Preservation and enhancement of the welfare of people with whom one is in frequent personal contact (Helpful, Honest, Forgiving, Loyal, Responsible)
Tradition	Respect, commitment, and acceptance of the customs and ideas that traditional culture or religion provide to the self (Humble, Accepting my Portion in Life, devout, Respect for Tradition, Moderate)
Conformity	Restraint of actions, inclinations, and impulses likely to upset or harm others and violate social expectations or norms (Politeness, Obedient, Self- Discipline, Honouring Parents and Elders)
Security	Safety, harmony, and stability of society, of relationships, and of self (Family Security, National Security, Social Order, Clean, Reciprocation of Favours)

Source: Schwartz 1992, 1994, and 1994a

It was this prior research which provided the framework for Schwartz's work on establishing new value dimensions. From here, Schwartz (1992) was able to organise the value types along two- basic bi-polar dimensions. Each pole constitutes a higher order value type that combines two or more of the ten values types. The first dimension was labelled Openness to Change. Openness to Change included Self-Direction and Stimulation values whereas Conservation included Conformity, Tradition and Security values. The other dimension was Self-Transcendence vs. Self-Enhancement. Self-Transcendence employed Universalism and Benevolence value types whereas Self-Enhancement employed Achievement and Power value types. In Schwartz's (1994) work, the same two dimensions appeared at the cultural level using seven value types. Three value types broadly corresponded to the openness to change vs. conservatism dimension, while the remaining four value types correspond to the self-enhancement vs. self-transcendence dimension. Briefly, these will be reviewed.

The Openness to Change part represented by intellectual (e.g. creativity, broad-mindedness) and affective autonomy (e.g. pleasure, exciting life) reflected a "more intellectual emphasis on self direction and a more affective emphasis on stimulation and hedonism" (Schwartz, 1994a p. 102). Conservation values (e.g. family security, conformity, and tradition) expresses maintenance of the status quo, and avoidance of actions or inclination of individuals that might disturb the traditional order. Conservation values will likely be important in societies based on close knit harmonious relationships. The interests of the individuals are the same as the groups' interest. This dimension correlates positively with Hofstede's power distance, and negatively with Individualism. It is on this basis, that this dimension will also be related to the humanism construct (which will be discussed a little later in this chapter) (Schwartz, 1994a).

The other four value types corresponded to the Self- Enhancement vs. Self-Transcendence dimension. The Self-Enhancement dimension represented by hierarchy values (e.g. influential, social power) are viewed as "emphasising the legitimacy of hierarchical role and resource allocation" whereas mastery values (e.g. daring, capable, ambitious) emphasise "active mastery of the social environment through self assertion" (Schwartz, 1994a, p.103). The self-transcendence dimension embraces two value types, egalitarian commitment (e.g. responsible, equality, social justice) which expresses "concern for the welfare of other people" (Schwartz, 1994a, p. 104) and harmony (e.g. protect environment, world at peace) consisting of values "emphasising harmony with nature" (Schwartz, 1994a, p.105). This value orientation (self-transcendence) means that one transcends self-interests and voluntary commitment to promoting the welfare of other people rather than through obligation and kinship ties. This dimension correlates positively with Hofstede's Individualism construct and can be related to the instrumentalism construct in the current research. (which will also be discussed later in this chapter).

Trompenaar's (1994) research addressed seven hypothesised dimensions of cultural orientations namely: universalism-particularism; achievement-ascription; individualism-collectivism; affectivity-neutrality; and specificity-diffuseness which describe relationships with other people, while the other two orientations- time perspective and the locus of control, refer to the passage of time and those that relate to the environment. The first five items were derived from Parsons and Shils (1951, cited in Trompenaars, 1994) work of "cultural and personal pattern variables" while the remaining two items draw upon the earlier work on values of Kluckhohn and Strodbeck (1961). But, the actual measure of internal-external control that was used is derived from Rotter, and the measure of time perspective is derived from Cottle (1968, cited in Smith, et al., 1996, p. 237). Since the universalism-particularism dimension is relevant to the current research, it will be

reviewed briefly. For an in depth review of the other dimensions, please refer to Trompenaars's work (1994). The universalism-particularism construct refers to the extent to which societal codes determine action (universalism) vs. the influence of social obligations of relationships (e.g. family or friendship) and unique circumstances on action (particularism). Universalism focuses more on the rules of a particular relationship while particularism focuses more on the particular aspects of the relationship (Trompenaars, 1994). There is a direct tie with Trompenaars's dimension of universalism-particularism to Hofstede's individualism-collectivism dimension, where individualistic cultures tend to be universalistic, and collectivist cultures tend to be more particularistic (Hofstede, 1980).

All of the works reviewed here pertinent to cross-cultural values can be grouped together in different categories. Lytle et al., (1995) summarised the conceptual similarities between cultural dimensions into different categories. For example, the work of Hofstede and Trompenaars can be grouped together under Lytle's et al., (1995) categorisation- *Relations between Societal Members*. Although both authors seem to arrive at similar conclusions, they used different methodologies to obtain their results. Besides showing the overlap between these two studies, the commonality can be extended to other studies as well (demonstrated by Lytle's et al categorisation of cultural dimensions). When Hofstede's model and Bond's Confucian Dynamism dimensions are combined, they can be grouped under three of Lytle's et al. (1995) categories of cultural dimensions- *Relations between Societal Members; Motivational Orientation; and Orientation Toward Time, Change and Uncertainty or Risk*. The rest of Lytle's et al (1995) dimensions – *Definition of Self and Others; Patterns of Communication; and Patterns of Institutions* are all part of Individualism-Collectivism and/or Power Distance dimensions.

Individualism/Collectivism

The study reported in this paper was designed to investigate an hypothesised value dimension of *instrumentalism-humanism.* The work by Hofstede (1980) has led to a blossoming amount of research both within and across cultures on his four value dimensions. In particular, work on the individualism/collectivism (I/C) dimension has become very active mainly influenced by Triandis, Bontempo, Villareal, Asai, and Lucca, 1988; Hui, 1988, 1990; Hui and Triandis, 1986.

Since some of the values associated with the individualism/collectivism dimension will be used later to explain some of the results in Chapter 6, it deserves a little more attention. Some authors define individualism/collectivism primarily in terms of 'continuity of group membership' (e.g. Triandis, et al., 1988) while others focus more upon the values governing 'one's relation with others' (e.g. Schwartz, 1992).

Conceptually, it may be tempting to subsume 'instrumentalism-humanism' under an *individualism-collectivism* dimension. Hofstede (1980) describes individualism as "the relationship between the individual and the collectivity which prevails in a given society. Individualism is reflected in the way people live together- for example, in nuclear families, extended families, or tribes; and it has all kinds of value implications" (213). The expectation of people in individualistic cultures in looking after themselves stresses self-interest and an instrumental relationship with others, particularly in organisational relationships (Hofstede, 1980).

Collectivism, on the other hand, stresses an obligation-based relationship often associated with kinship and group membership, but where relationships with out-group members can be regarded as instrumental. Also, the lifetime protection of people which collectivism affords (Hofstede, 1980) would seem to indicate a valuing of people in their own right. Confounding this simplistic view is first the target specific and obligatory

nature of collectivism (Hui, 1988, 1990; Hui and Triandis, 1986). Japanese men may be more psychologically involved with their organisations, and Chinese more involved with their families, but at the expense of those outside the collective. Hence, those outside the in-group may be regarded instrumentally. Additionally, the work of Schwartz (1994a) and Smith, et al., (1996) contrasts 'conservatism' and 'egalitarian commitment'. The former correlating negatively with Hofstede's (1980) individualism, and the latter correlating positively with it. Whilst the sociocentric values attached to 'conservatism' are those which would be expected to be associated with collectivism, 'egalitarian commitment' expresses a transcendence of selfish interest (loyalty, social justice, responsibility and equality (Schwartz, 1994a), but places a voluntary aspect on this rather than an obligatory one towards the in-group.

Chapter 3

Design of Study- The Framework

This study involved data collection from seven countries- America, Australia, Hong Kong, Japan, Korea, Poland, and Russia. These countries were selected on a basis that they would provide a diverse and unique study especially in regards to values. Additionally, the countries selected represent a nice mixture of Western (America and Australia) cultures, East European (Poland and Russia) cultures, and Eastern (Hong Kong, Japan, and Korea) cultures. A number of 'cold' letters were sent out to academics in many different countries asking them to join an international team working on business ethics. These academics were chosen on the basis of their interest in this area shown by their publications. They agreed to administer the questionnaire in class thus ensuring that all participants would fill in the questionnaire. The sample requirements were that the respondents had to be managers working full-time and enrolled in an MBA program or the equivalent. Managers were asked to respond to each statement according to 'what they thought', and also 'what most people in their organisation would think.' The responses were set up on a 5-point Likert type scale with 5 being agree, and 1 being disagree. Due to the fact that this study involves so many different countries, the questionnaire method was chosen in order to expedite the process. Also, due to financial constraints, it would be impossible to visit all these countries to perform interviews, but may be a consideration for further research.

Questionnaire Layout

The questionnaire used in this study consisted of three parts. Please refer to Appendix A for the actual questionnaire. Part one has been adapted by Jackson and David (1998) testing a relatively new concept which they have termed instrumentalism/humanism which draws upon the works of Hofstede, 1980; Koopman,

1991; and Trompenaars, 1994. Part two tests the formalism/utilitarianism construct adapted by Brady (1990). Lastly, part three explores three themes- (1) company loyalty to the employee; (2) loyalty to the company; and (3) loyalty to the group. Within these three themes, the following scales are being measured: justice, relativism, egoism, utilitarianism, deontology, and the ethicality of a situation which was adapted from Tsalikis and Latour (1995) and also draws heavily from the work of Robin and Reidenbach (1988).

At the micro level of management attitudes and practice, organisational orientation and people development, the differences between regarding people as a resource and as a means to an end, or as having end value in themselves may be a cultural difference in management practice which needs to be reconciled. This definitely has ethical implications as to how people are treated and regarded in organisations along with managed and being managed. Therefore, it is a matter of importance to devote some time and discussion to the conceptual backgrounds of the constructs being tested and used in this research. The first section will examine Utilitarianism/Formalism construct; the second section will discuss the Humanism/Instrumentalism construct, and the last section will discuss the Reidenbach and Robin (1988) instrument.

Conceptual Background of the Utilitarianism-Formalism Construct

Utilitarian thinking has its philosophical roots with Jeremy Bentham. According to the work of Brady (1990), the basis of utilitarianism is that "which is right brings about the best overall results" (p.21). The premise of formalism revolves around selecting "the right course of action on the basis of that which most closely conforms to impartial rules or principles of action" (p.21). Formalistic thinking has its philosophical roots with Immanual Kant and his maxim principle; John Rawls and his reflective equilibrium; and Lyon's method of rebuttals. Utilitarianistic thinking "compares the relative merit, or utility of various alternatives and selects the one that promises the best results.

Alternatives have worth in comparison with other alternatives as means for securing the general welfare" (Brady, 1990, p.37). On the other hand, formalistic thinking "selects a course of action by ascertaining whether it can be consistently undertaken as a general rule without disrupting institutions upon which its own success depends. It is not directly interested in results or in comparing alternatives, instead it requires whether there is something about the action itself that recommends it or disallows it independent of the worth of other possible alternatives" (Brady, 1990, p.37). The distinction between utilitarianism and formalism is described in the following way:

> Utilitarianism is associated with teleological, consequentialist or end-result ethics. It virtually ignores the cultural heritage in order to focus on concrete cases and their resolutions. Each new issue requires only that the best possible results be sought, regardless of what has been done in the past. Innovation, invention, and optimal results are important here. Past practices and understandings do not preclude freely choosing new practice, improving techniques, or changing beliefs and preferences. (Brady, 1990, p.64)

Formalistic type thinking tends to be retrospective while utilitarianistic thinking tends to be more prospective. Formalistic thinking emphasises the acquisition of consistent patterns of action whereas utilitarianistic thinking is more inclined to search for improved conditions and performance (Brady, 1990). When applying these constructs to organisational structure, one can begin to understand the differences between the two, and the implications for how people are treated and regarded in organisations. Not only does this have implications for how people are treated in organisations, but hopefully the analysis will be extended further to help define characteristics of national culture as well. Please refer to Appendix B and C respectively for the strengths and weaknesses of Utilitarianism and Formalism.

Conceptual background of the Humanism-Instrumentalism Construct

Although the theoretical basis of this construct is still relatively new, it is not to say that there hasn't been any research done on this subject. The work of Allinson, 1993; Koopman, 1991; Smith et al., 1996; and Triandis, 1995 amongst others suggests that major differences may exist between the instrumentalism of western style management and the humanism of many non-Western cultures. Specifically, Allinson (1993) points to the view of people being regarded as a means to an end in Western organisations. At the same time, she regards people in organisations as having value in their own right in non-western (e.g. Japanese) cultures. In this example, the organisation itself may be seen as serving the needs of its people as a collective, rather than people being purely a resource for the organisation. Instrumental values indicate that people in organisations are seen as a means to an end whereas humanistic values see people in organisations as having an end value in themselves. Additionally, humanistic and instrumental values can be seen in human resource management and different types of training methods that may be employed by the organisation. For example, employers in organisations where instrumental values are present may treat their employees primarily as a resource only (human resource management). On the other hand, employers in organisations where humanistic values are present may treat their employees as having an end value in themselves thus emphasising group compensation plans. Furthermore, when instrumental values are present in organisations, the people serve the ends of the organisation only, whereas in humanistic type organisations the organisation serves the ends of its people. Lastly, when it comes to training purposes, knowing whether an organisation employs humanistic or instrumentalistic type values can be important. For example, in instrumentalistic type organisations, training is approached by developing certain skills needed for a specific job. In humanistic type organisations, training is seen as a holistic process-developing the

whole person (Jackson, 1998). Please refer to Appendix D which is Jackson's (1998) model for the humanism/ instrumentalism construct and discusses how humanism and instrumentalism can be seen in organisational life.

Conceptual Background of the Reidenbach-Robin instrument: multiple dimensions of normative ethical theories

The basis for the vignettes in the last section of the questionnaire drew directly from the works of Tsalikis and La Tour (1995) and Reidenbach and Robin (1988). The Reidenbach and Robin scale depicted scenarios within a retail context. In order to make the vignettes more relevant for the current research; the scenarios described were altered slightly. The situation depicting the scenarios were changed slightly to reflect The vignettes were divided into six scales namely, Justice, Relativist, Egoism, Utilitarianism, Deontology, and Ethicality which will be reviewed briefly. The justice scale was simply testing whether the scenario presented to the respondents was fair or unfair. The relativist scale was testing whether the situation was culturally acceptable, acceptable to the individual, and acceptable to the person's immediate reference group- i.e. family/people they most admire. Egoism contends that an act is ethical when it promotes the individual's best long-term interests. If an action produces a greater ratio of good to evil for the individual in the long run than any other alternative, then that action is ethical Egoism tends to be very self-centred and may be exhibited more in individualistic societies. Utilitarianism, on the other hand, asserts that an action should be done based on the greatest good for the greatest number of people involved. Thus, it is more group oriented and may be exhibited in collectivist societies. Deontological thought focuses primarily on the specific action or behaviour of an individual. It is more concerned with the inherent righteousness of behaviour. Lastly, the ethicality scale was used to see whether the

respondents would in fact take a stand for or against the situation described. (Tsalikis and LaTour, 1995, p. 250).

The six scales chosen were based upon multiple dimensions of ethical theories which will be reviewed briefly. Although a lot of the normative ethical theories are relevant to the research at hand, only the ones pertinent to the research instrument will be discussed. The ethical theories can be divided into four groups: consequential or teleological theories- those that deal exclusively with the consequences of an action; non-consequential or deontological theories- those that deal with the act itself; various hybrid theories- mixing elements of teleological and deontological theories; and ethical relativism (Tsalikis and La Tour, 1995, p. 250) (see also Reidenbach and Robin, 1988). Teleological theories as stated earlier focus on the consequences of the actions or behaviours whether good or bad. According to Hunt and Vitell (1986), "the key issue is the amount of goodness or badness embodied in the consequences of the behaviour" (p.6). Teleologists believe that "there is one and only one basic or ultimate right making characteristic, namely the comparative value (non-moral) of what is, probably will be, or is intended to be brought into being" (Frankena, 1963, cited in Hunt and Vitell, 1986, p.6). Deontological theories argue that the consequences of an action should be taken in consideration when making a moral decision. A common example of this type of thought is the Golden Rule, which is interpreted as *Do unto others as you'd have done to you.*

Another example of deontological thought is exhibited in Kant's work which is based upon the premise of 'goodwill' and 'good intentions.' Basically said, Kant argues that *only when we act from duty or our intentions are good do our actions have moral worth.* Deontologists believe that "certain features of the act itself other than the value it brings into existence make an action or rule right" (Frankena, 1963, cited in Hunt and Vitell, 1986, p.6). Hybrid theories embody both teleological and deontological schools of

thought. An example of this is exhibited in Rawl's Maxim Principle of Justice. Under this theory, Rawls proposes two principles to ensure justice- the equal liberty principle and the difference principle. Under the equal liberty principle, Rawls means that "each person participating in a practice or affected by it should have an equal right to the greatest amount of liberty that is compatible with a like liberty for all" (Tsalikis and LaTour, 1995, p. 251). The difference principle simply delineates what kinds of inequalities are permissible because according to Rawls *a just society is not one in which all are equal, but one in which inequalities are justifiable* (Tsalikis and LaTour, 1995, p.251). Finally, ethical relativism argues that "moral principles can not be shown to be valid for everybody; and that people ought to follow the conventions of their own group" (Tsalikis and LaTour, 1995, p.251).

Questionnaire Design

An English version of the questionnaire was used in the U.S., Australia, Hong Kong, and Poland. In regards to Hong Kong and Poland (where it might be expected to use the country's native language), the respondents' had an excellent knowledge of the English language and are fluent in English. Upon discussing the matter with the academics of those countries, they felt that the English version of the questionnaire would be fine because the medium of instruction is English in the MBA courses. Therefore, it was not necessary to translate into the native's language. On the other hand, the Korean, Russian, and Japanese samples required translation. The translation-back-translation method coined by Werner and Campbell (1970, cited in Van de Vijver and Leung 1997, p.39) is the most widely used method regarding translation for cross- cultural research. This procedure requires, "text to be translated from a source into a target language; a second interpreter (or group of interpreters) independently translates the text back into the source language" (Van de Vijver and Leung, 1997, p.39). For the countries that required

translation, the administrators in the respective countries assumed responsibility for this. The English version of the questionnaire was translated and back translated for accuracy by independent team members in Russia, Korea, and Japan. It is important to note the question of cultural relevance- to what extent does the intended questionnaire tap the most important values that different cultures posses and deem as important. There is also a question of meaning of these terms (whether translated or not). Do individuals from different cultures interpret the value terms in exactly the same way (Berry et al., 1992)? Although respondents may attach a different 'meaning' to the statements in the questionnaire, a discussion around semantics and psychological relevance is well beyond the scope of this research. For a more detailed discussion regarding semantics, methods of inquiry, the social relationship established by data gathering, and the meaning subjects attribute to respective tasks regarding translation, please refer to the work of Eckensberger (1994, cited in Berry et al., 1992). Table 2 shows which items of the questionnaire were testing what constructs.

Table 2
Items of Questionnaire

Item	
	Humanism- Part 1
A02.	The main objective of any organisation should be the fulfilment of the people within it
A04.	An organisation should be seen primarily as a means of obtaining the objectives of the organisation.
A06.	A person in an organisation should be valued mainly as a person in his or her own right.
A08.	It is the people in an organisation which are the most important factor.
A10.	The whole point of an organisation is to benefit its members.
A12.	An organisation should be mainly concerned with people
A13.	Employees should always be consulted about important decisions which will affect them.
A15.	Organisations should be completely democratic.
A18.	Organisations should be seen primarily as networks of human relations.
A20.	People should be rewarded in organisations according to their loyalty.
	Instrumentalism Part 1
A01.	People should be regarded primarily as a resource in an organisation, just like any other resource, such as money, machinery or buildings.
A03.	An employee in an organisation should be seen primarily as a means of obtaining the objectives of the organisation
A05.	The main value of a person in an organisation is to achieve results for the organisation.
A07.	It is the results of an organisation which are the most important factor.
A09.	The whole point of an organisation is to make money.
A11.	An organisation should be mainly concerned with productivity.
A14.	It is always best to tell employees about decisions which will affect them.
A16.	There is no place for democracy in organisations.
A17.	Organisations should be concerned primarily with results.
A19.	People should mainly be rewarded in organisations for achieving results.
	Formalism Part 2
B01.	When making ethical decisions you should pay attention only to your conscience.
B03.	It is preferable always for a society to follow tradition, maintaining its distinctive identity. Telling lies is wrong because it is not right for anyone to lie.
B05.	A person should always be judged on his or her principles and integrity.
B08.	Unethical behaviour can be described mainly as violating a principle of law.
B09.	Lying is always a matter of the type of person you are: you are either a liar or you are not.
B11.	I try to obtain agreement on ethical matters by working out points of principles and
B13.	agreement.
B15.	The aim of science is primarily to discover truths.
B18.	The purpose of government should always be to enable its citizens to be fairly and justly treated.
B19	Ethics should always be firmly based on solid principles which have been applied in the past.

Table 2
(Cont.)

	Utilitarianism Part 2
B02.	When making ethical decisions you should pay attention only to the consequences of your actions.
B04.	It is preferable always for a society to be adaptable and responsive to new conditions.
B06.	Telling lies is wrong because it can lead to further problems depending on the results of the lie.
B07.	A person should always be judged on what he or she has achieved in life.
B10.	Unethical behaviour can be described mainly as causing a degree of harm.
B12.	Lying is always a matter of degree: everyone lies to a certain extent.
B14.	I try to obtain agreement on ethical matters by trying to get a workable compromise.
B16.	The aim of science is primarily to solve problems.
B17.	The purpose of government should always be to enable its citizens to lead a happy and successful life.
B20.	Ethics should always be based on the consequences of actions.

Weaknesses in the design

One of the biggest weaknesses in the design of the study is that the instrument being used is derived mainly from an Anglo Saxon/Western perspective. Using only Western developed constructs and measures may result in biased results because the instrument questions are a product of a single culture (Hofstede and Bond, 1984). To overcome this weakness, the questionnaire was pre-administered to all the international collaborators for feedback on the constructs being tested, and meaning of the actual items being tested. Therefore, if the international members felt that it was necessary to change or include anything that was presented, then the questionnaire would have been revised to reflect these considerations.

For future research in this area, another method would include collaborating with the academics to devise an instrument that would tap into the particular values of a culture that they think would be important. Ideally, researchers could then try to see if there were any overlap in the instrument they devised, with other instruments currently being used (such as the work of Bond and the CCC, 1987).

A small but reoccurring trend for respondents when they got to the vignette section was that they simply circled '3' all the way down to prevent from answering each individual statement. These questionnaires did not accurately portray or reflect a respondent taking time to fill out the questionnaire. Consequently, those questionnaires with '3' circled all the way down were not used in the data analysis.

Demographic Information

In order to facilitate subsequent comparisons of the data sets, demographic details such as position in company, nationality of company, sector of activity, organisation size, sex, nationality and native language, and whether the company had a code of ethics/ethics training were asked. In total, 520 responses were collected from the respective countries. The discrepancy between the total numbers and the actual numbers reported means that the respondents did not check that particular question. Please refer to Table 3, which shows the breakdown of the demographic information for each country. A brief discussion around each category and the sample characteristics will follow.

Table 3
Demographic Factors by Country

Demographic Factor	America	H.K.	Japan	Korea	Poland	Russia	Australia	**Total**
Management Position								
Senior	11%	0%	22%	10%	22%	10%	21%	**20%**
Middle	40%	44%	32%	20%	30%	40%	46%	**36%**
Junior	49%	56%	46%	70%	48%	50%	33%	**44%**
Total Respondents	96	34	129	41	50	107	39	**496**
Organisational Size								
Large	36%	20%	20%	34%	41%	25%	41%	**30%**
Medium	41%	56%	48%	27%	47%	28%	23%	**37%**
Small	23%	24%	32%	39%	12%	47%	36%	**33%**
Total Respondents	104	34	134	41	51	114	39	**517**
Sex								
Male	67%	21%	95%	38%	62%	33%	72%	**66%**
Female	33%	79%	5%	2%	38%	67%	28%	**34%**
Total Respondents	105	34	137	40	50	115	39	**520**
Code of Ethics								
Yes	76%	52%	48%	61%	43%	81%	69%	
No	24%	48%	52%	39%	57%	19%	31%	
Total Respondents	101	31	133	41	47	107	35	**495**
Ethics Training								
Yes	44%	26%	36%	61%	35%	N/A	30%	
No	57%	74%	64%	39%	65%	N/A	70%	
Total Respondents	101	34	134	41	49	N/A	39	**398**

Management Position, Nationality of Company and Sector of Activity

All responses came from managers in the participating countries. Organisational variable studies have examined the differences in organisational structure suggesting that top management may express different views from middle and lower level managers (e.g. Lincoln, et al., 1982 cited in McDonald and Kan, 1997). A study by Chonko and Hunt (1985), indicate that higher level managers are less likely to see ethical problems. The work of Posner and Schmidt (1987), suggests that lower level managers were more pessimistic concerning ethical issues in their organisations and there was a greater need to be unethical in order to get ahead. Of the 496 responses (some respondents did not check the appropriate box for management level), 44% of all the mangers surveyed were in senior management positions, 36% were in middle management positions, and 20% were in junior level management. The breakdown of each country and their management position can be seen in Table 3. Many different company nationalities were represented along with many different industries. For purposes of this study, it was not necessary to have respondents all from the same industry. Laxzniak and Inderrieden (1987, cited in Ford and Richardson, 1994) found that there were no differences in respondents working in public versus private organisations.

Organisational Size

In regards to the size of the organisation, there was quite a large discrepancy among the countries and between other countries. Furthermore, it was interesting to see how people classified 'small' companies versus 'large' companies. In order to prevent confusion, the number of employees was added to clarify what the respondents meant by 'small,' 'medium,' and 'large' companies. Previous research has suggested that organisational size may indeed affect ethical and moral reasoning (Browning and

Zabriskie, 1983; Murphy et al., 1992; Weber, 1990 all cited in Ford and Richardson, 1994). Table 3 shows a breakdown of organisational size by countries

Nationality of Company, Nationality, and Native Language

Specifically these statements were put in to make sure the respondents were indeed representative of their country. The nationality of the company did not matter so much as did the nationality section and the native language section. For example, in the American sample, those respondents that worked for an American company but their nationality was Brazilian and their native language was Spanish were not used because they did not accurately represent what was needed for the American sample. Another example existed with the Japanese sample. There were some individuals that were working for a Japanese company, but their nationality was Korean and their native language was Korean. Again, since they did not meet the requirements for the Japanese sample, (i.e. being Japanese whose native language was Japanese), they were not used.

Gender

Of the total 502 responses generated, 177 were female (34%) and 343 were male (66%). There have been some studies done that suggest that females are more ethical than males (Chonko and Hunt, 1985; Whipple and Swords, 1992). On the other hand, there have been just as many studies that suggest there are no significant differences between females and males (Browning and Zabriskie, 1983; Callan, 1992; Dubinsky and Levy, 1985; Hegarty and Sims, 1978, 1979 and McNichols and Zimmerer, 1985 all cited in Ford and Richardson, 1994). Please refer to Table 3, which shows the breakdown of demographics in more detail.

Code of Ethics/Ethics Training

These two questions on the questionnaire were asked to see whether the company had a code of ethics and if the respondents had any ethics training. From the literature,

there has been some suggestion that if the company had a code of ethics, and the managers had ethics training, then it could be assumed that 'they would act more ethically' than those who did not have ethics training. Both Chonko and Hunt (1985) and Ferrell and Skinner (1988, cited in Ford and Richardson, 1994) conducted a study that suggested that a code of ethics indeed affected managers' perception of ethical problems. Again, the discrepancy between the total amount of questionnaires collected and the actual amount used lies in the fact that people did not check or answer these questions. The Russian sample in particular only answered the 'ethics code' question and not the 'ethics training' question because it was omitted from their questionnaire. Please refer back to Table 3, which shows the breakdown of countries that had an ethics code and or ethics training.

General Sample Characteristics

The participants who filled out the questionnaire were managers who were working full-time and were also enrolled in a part-time MBA course or the equivalent. Respondents were asked to delineate whether they were senior, middle, or junior managers and the number of subordinates they had working for them. The most important characteristic of the sample was that they had to be working full-time. It was very important to make sure that these managers were indeed representative of the country they lived and worked in. Furthermore, it was decided that a student sample **alone** (e.g. college students) would not be broad enough to represent a country's value system. According to Schwartz (1994a), "undergraduate students...are more likely to show the influence of exposure to modernising trends. Students are younger than the population in general and their priorities may reflect directions in which the culture is changing" (p. 91). Additionally, a college student's perception of how they would answer ethical decision making questions would vary greatly from the way managers with work experience partaking in a part-time MBA would answer those questions. It is rather difficult to ask

college students to 'imagine that they are a manager of a company' and assess what they would do regarding decision making in the organisation if they are not in that situation or have never experienced that situation. Therefore, managers working and participating in a part-time MBA were preferable to college students. What is to follow is a brief description of each of the country's sample characteristics.

American Sample Characteristics

The data for this sample came from two different areas of the United States- the Northeast and the Mid-West. The samples from the Northeast region were collected outside the Boston area. They are all currently part- time MBA students at Babson College whom have full- time jobs working in the Boston area. The data were collected from marketing, sales management, and global marketing classes. As for the Mid-West sample, the data were collected in much the same way. The respondents were enrolled in an evening MBA course at Haworth College of Business in Kalamazoo and Grand Rapids. They were all working full-time in the Grand Rapids area. Of the 105 samples collected, (33%) were female. The majority (49%) was in junior management, while (40%) were in middle management, and the remaining (11%) were in senior management. 41% worked in a medium size company. 76% had a code of ethics while 57% did not have any ethics training. Please refer back to Table 3.

Hong Kong Sample Characteristics

The data for this sample came from the Hong Kong area. Hong Kong is a small city with about 6.5 million inhabitants of which 95% are ethnic Chinese. It is a city that is comprised by the Hong Kong Island, the Kowloon Penisula, and the New Territories. About one-third of the Chinese population live in Hong Kong. Usually, samples from the area for comparative studies will be treated as one location. The respondents were all working full-time while participating in an evening part-time MBA course at Lingnan

University. The questionnaire was administered during one of the evening classes in which the respondents had one week to fill it out and return it. Of the 34 responses collected, 79% were female. The majority was in junior management positions (56%) while the rest (44%) were in middle management. Like the American samples, most of the Hong Kong managers worked for a medium size company (41%). 52% had a code of ethics while 74% did not have specific ethics training. Please refer back to Table 3.

Japanese Sample Characteristics

The data for this sample were collected from six institutions (Keio, Sangyo Noritsu, Waseda, Kobe, Reitaku, and the Japan Productivity Centre) in Japan. The respondents were working full- time and were enrolled in postgraduate classes. The questionnaire was administered during class and returned upon the next class meeting. The Business schools of Keio, Waseda, and Kobe are very similar to their European counterparts in terms of separation between the post graduate courses. Reitaku and Sangyo Noritsu do not have independent business schools; instead, they have post graduate courses in management and commerce. The Japan Productivity Centre is not a university-based institute, but rather a very influential body in the field of business education. Many major Japanese companies periodically send their employees/managers to the JPC's educational program. All the institutes except for Kobe represent the Kanto area, while Kobe represents the Kansai area. Of the 137 responses, 5% were female. The majority was senior managers (46%) while (32%) were in middle management. The majority (48%) worked for a medium size company. 52% did not have a code of ethics and 64% did not have any ethics training. Please refer back to Table 3.

Korean Sample Characteristics

The data for this sample were collected from Seoul, South Korea. The respondents were either enrolled as full time executives who were attending the Advanced

Management Program at the Graduate School of Business Administration, Yonsei University; or they were participating in an evening MBA program. Both sets of respondents were working full time during the day. They had two weeks to fill out the questionnaire and return it to the administrator. Of the 40 responses, (2%) were female. The majority was in junior management positions (70%). The majority (39%) worked for a small company. 61% had both a code of ethics and ethics training. Please refer back to Table 3.

Polish Sample Characteristics

The data for this sample were collected from two universities in Poland- the University of Lodz, and the Bialystok Technical School (Polytechnic). Again, the respondents were working full- time and were enrolled in post- graduate classes at the respective institutions. The questionnaires from the Polytech School were distributed to students in the Marketing and Management Electoenergetics. Both samples represent a variety of work backgrounds. Of the 50 samples collected, (38%) were female. The majority was in junior management positions (48%). The majority (47%) worked for a medium size company. 57% did not have a code of ethics, and 65% did not have any ethics training. Please refer back to Table 3.

Russian Sample Characteristics

The data for this sample came from two different areas of Russia- Siberia and the Russian Far East. The first part of the data was collected from the gold mining area around Magadan where there is a Russian-American joint venture. The second part of the data was collected from the city of Yakutsk. The city of Fairbanks and Yakutsk are sister cities where most of the data was collected from businesses there. Ethnic Russian and Sakha people whom are also referred to as Caxa, Yakut, or Yakutian dominate the ethnic composition of the Russian Far East especially in Yakutsk. There are other minorities

such as Even, Evenk, and Buryat. For simplicity purposes, ethnic minorities of Russia were all grouped together to represent Russia. Of the 115 samples collected, 67% were female. The majority were in junior management positions (50%). 47% worked for a small company. 81% had a code of ethics. The 'ethics training' question was omitted for the Russian sample. Please refer back to Table 3.

Australian Sample Characteristics

The data for this sample is represents two areas of Australia- Adelaide and Sydney. The respondents were currently enrolled in post- graduate management programs on a part-time basis. At the same time, they were working full- time. Data were thus collected from respondents from the Flinders University of South Australia, the University of Adelaide, and the University of Sydney. Of the 39 responses collected from Australia, 28% were female. The majority were middle managers (46%). The majority (41%) worked for a large company. 69% had a code of ethics, while 70% did not have any ethics training. Please refer back to Table 3.

Sample Size and Response Rate

The number of completed questionnaires collected ranged from 34 responses (Hong Kong) to 137 responses (Japan). In total, 520 responses were collected. Of the 385 questionnaires distributed from Japan, 207 were returned thus 53.77% response rate, 137 questionnaires were actually used. Of the questionnaires from the United States, 172 were distributed, 126 were returned, thus 73.26% response rate, 105 were actually used. Of the 150 questionnaires distributed from Korea, 40 were returned thus 26.66% response rate, all 40 were used. Of the 100 questionnaires from Hong Kong 34 were returned thus 34% response rate, all 34 responses were used. Of the 150 questionnaires from Russia, 129 were returned thus 86% response rate, 115 questionnaires were actually used. Of the 65 questionnaires from Australia, 39 were returned thus 60% response rate, all 39 were used.

Lastly, of the 97 Polish questionnaires administered, 52 were returned thus 53.61 % response rate, 50 were used.

Those respondents that did not meet the criteria of the sample characteristics (e.g. a Chilean whose native language was Spanish working for an American company) were not used because it was felt that those subjects were not representative of the country under study. Also, respondents who did not complete the questionnaire in its entirety were not used due to the fact that there would be too many 'blank' spaces for analysis purposes.

Chapter 4

Cross Cultural Methodology

One of the issues in cross-cultural research is how to develop a methodology that will combine the advantage of the two (emic vs. etic) viewpoints. The emic vs. etic approach to culture basically refers to how one sees the world, and makes sense of it. The emic viewpoint refers to the native's view of the world and comes from inside the culture whereas the etic viewpoint refers to the universal viewpoints (usually) of scientists and comes from outside the culture (Triandis, 1992). The classical anthropological position has been that the job of the scientists is to present the native's view (emic). If the researcher only focuses his/her attention solely on the unique viewpoints of each culture, then comparisons and generalisations of those cultures can not be made (Triandis, 1992). Furthermore, according (Schwartz, 1992, 1994, 1994a), there are universals of all cultures which can be used to generate stereotypes and generalisations, which in turn helps one understand a culture better.

Cross-cultural research has all the problems of ordinary unicultural research and then some additional ones which include: sampling, testing the accuracy of translations, ethical acceptability, motivational equivalence, response sets, non-equivalence of testing conditions, and interpretation of results which will be reviewed below (Van de Vijver and Leung, 1997). With regards of sampling, the researcher has to be careful whom he/she chooses for samples, especially in cross-cultural research because that sample will be used as a representative of that culture. This is why managers of companies were selected because it was felt that they accurately portrayed the majority interest. Under testing the accuracy of translations, this was overcome by using the translation/backtranslation method as previously discussed in Chapter 3. In regards to ethical acceptability, the researcher should be sensitive to the types of issues they are trying to find answers to.

What may be acceptable in one culture may not be in another. Triandis (1992) suggests setting up international collaborators who are experts on the particular culture under study to overcome this. This is exactly what was done in the current research in order to provide a more comprehensive and accurate viewpoint. The motivational equivalence, response sets, and non-equivalence of testing conditions that a researcher seeks are based more in cross-cultural psychological research. The former basically says the respondents may have different motivations in answering questions, and the latter suggests that respondents may answer in a socially desirable way, or in a way that does not 'lose face.' Also, the subjects' response to the experimenter can vary from culture to culture. In order to make respondents feel more comfortable, they were told that there were no right or wrong answers. Furthermore, the information that the respondents presented was kept confidential. For those interested in reading the results of the research, they could attach their business cards to the questionnaire. Lastly, even the interpretation of results can take on many different angles depending on what culture the researcher comes from. Again, this can be overcome, with the help of international colleagues who help feed into the analysis (Triandis, 1992, p. 232-233). The issue of bias is also specific to cross-cultural research and therefore deserves some attention.

Bias

The choice of theoretical constructs to be examined is usually one of the earliest decisions of a project and is already susceptible to the influence of bias (Berry, et al., 1992 cited in Van De Vijver and Leung, 1997). When designing constructs in cross-cultural research, one should pay attention to the following three types of bias that may be present- construct, method, and item. Construct bias examines dissimilarities in constructs or construct-related behaviour. More specifically, constructs chosen may not be similarly defined in all cultural groups. In order to overcome this particular bias, international team

members were set up and asked to input on specific constructs being tested, meaning of constructs, and whether the constructs were appropriate for that culture or not. Method bias can be seen as administration procedure where interpretation of the instrument may be the problem. Again, this was overcome with the international colleagues who were present during the administration of the questionnaire, and could answer questions regarding interpretation if necessary. Lastly, item bias can be seen as an operationalisation problem where there were poor item translations. This was overcome by using the translation/back translation method as previously discussed. When translations were necessary, all translations were checked and double-checked for accuracy before administering.

Bias in samples collected

In the current data collected, there was bias present in the amount of samples collected and gender differences. Most of the samples showed a larger proportion of men vs. women with the exception of Hong Kong and Russia. A brief explanation of why this happened will follow. For the American sample in the current research, 67% were male while 33% were female. This seems to be representative of the American management culture with generally more men in management positions than women. According to the labour force statistics for America, in all categories (Managerial and professional speciality; Executive, administrative & managerial; Officials and Administrators, public administrators; Other executive, administrative and managerial; and Management-related occupations) there were more men then women (Employment and Earnings, 1999). One of the American colleagues that helped collect data commented on the gender differences in the MBA program by stating the following:

> I have typically seen more men than women enrolled in such programs at our school. I would assume this is true at Babson as well. While it is true that if you look at the numbers, women now represent almost half of all

> managers. Most of them are at lower levels. We find less women as we move up an organisation. There clearly is a glass ceiling effect. It's difficult for women to go up in an organisation. Last year only two Fortune 500 CEO's were women. According to Robin Reich, many executives are reluctant to invest in a woman's career development because of a perception that down the road she will take time off to have kids. He also adds that at higher levels, a lot of clinching of contracts occurs in informal settings like country clubs and golf courses, which generally puts women at a disadvantage (Deshpande, personal email, 1999).

For the current Hong Kong sample, there were more females (79%) than males (21%.) This was a bit surprising for Hong Kong as it was originally thought that there would be more males then females. Statistics from the Hong Kong Census and Statistics Department reported the opposite trend with 79% of the managers and administrators as male, and 21% were female. (Cheung, Census and Statistics Department, 1999). Out of the whole Hong Kong workforce, only 4.9% of women held managerial positions while 11.8% of men held the same positions (Westwood and Leung, 1997, p. 114). So, the disparity between gender for this particular sample could have been a reflection of how the sample was collected (managers working in government positions). According to K.F. Lau (the Hong Kong colleague), there could be a new trend to hiring more women than men. According to him, "in Hong Kong most of the senior government officials are female. Anson Chan (a woman) is the chief of all civil servants. The chief of law, of legislature, of security, of home affairs, of public health, and of the treasury are all female" (Lau, personal email, 1997).

As can be seen from the Japanese and Korean samples, the majority is overwhelmingly male with 95% male and 5% female and 98% male and 2% female respectively. But, this is quite normal in these countries because women generally **do not** hold management positions. When looking at the numbers in Japan, the amount of male managers is approximately ten times the amount of women managers (21,000 female managers compared to 204,000 male managers) (Japan Statistical Yearbook, 1999).

Similarly, Korea reflected a similar trend with males outnumbering females in all categories (Legislators, senior officials; Expert; Technicians and Associate professionals; Clerks) (Lee, National Statistics Office, 1999). Therefore, for the Korean and Japanese cultures, it was felt that these samples accurately portrayed the management culture.

Regarding the Polish sample, there are more male managers (62%) than female managers (38%). In all management categories there were more males than females managers. For example, according to the Polish statistics board in 1998, 59.5% of corporate managers were male while 40.5% were female. For the directors and chief executives category, there were 65.9% males and 34.1% females. Lastly, for the general managers section, 54.3% were male while 45.7% were female (Sacha, 1999). As can be seen from these statistics, the data collected from the Polish sample accurately portrays the management culture.

In regards to the Russian sample collected, there were surprisingly more female (67%) than males (33%). This is opposite of what the Russian statistics say where generally there are more males employed (53%) in the whole economy compared to females (47%) (Handbook Russia, 99). This information again implies that this was a reflection of the sample collected in that particular area. According to Jacob Joseph (the Russian colleague) regarding the gender differences for Russia, he says the following:

> The data were collected from Yakutsk and Siberia, Russia. The number of women doesn't sound too unusual to me. I have no demographical evidence except for anecdotal visual information. I have visited the RFE (Russian Far East) for three consecutive summers in 1995, 1996, and 1997. I was involved in a USAID grant and we presented lectures at the Yakut State University in Yakutsk. The facility and people were predominately women. The Yukutian or Sakha or Xaca were a tough enterprising lot. I am not sure if the sample predominantly comprised of such people because I certainly came across many females in management that may be counter intuitive or inconsistent with European Russia. Even when we were walking the streets of Khabarovsk (a neighbouring city), we were hard pressed to see as many men as women in the city. A local escorting us

> around replied that the men were 'drunk and useless' or that 'they were fighting in Chechnya' (Joseph, personal email, 1999).

Lastly, as can be seen from the Australian sample characteristics, there were more male managers (72%) compared to female managers (28%). This is similar to the American sample in that both had a larger percentage of male managers than female managers. Again, the predominance of male managers accurately portrays the management culture under study. According to Jane Jones (the Australian colleague), "as of February, 1997, women comprise 43% of the workforce with 3,612,100 in employment. However, women remain under represented in managerial/administrative positions while remaining dominant in the lower paid clerical/sales job fields. Of the managerial and administrators field, in 1997, only 24.27% were female" (Jones, 1999, personal email cited in The Labour Force: July 1992, November 1994, and February 1997). Jones continues to explain the gender differences in management in Australia with the following:

> Women make up less than 25% of managers in Australian organisations. Furthermore, the higher the level of management, the fewer women to be found. In Australian private sector organisations, women make up 35% of junior managers; 24% of middle managers; 15% of senior managers; and 8% of executive managers. Such proportions are even found in those industries dominated be females. For instance, females make up 78% of employees in health and community services sector, but only hold 35% of executive management positions. Similarly, females make up 65% of employees in the education industry but only hold 17% of the executive management positions. The hospitality industry- a more gender mixed sector shows a similar pattern- females hold 48% of junior and middle management positions, 29% of senior management positions, and 20% of executive management positions (Jones, 1999, personal email cited in Affirmative Action Agency; Annual Report 1994 to 1995).

Strengths and Weaknesses of different methods

When doing cross-cultural research, like any type of research in the social sciences, there is a need for multi-methods. There is no perfect method. Every method is flawed in one way or the other. Of course some methods are more appropriate than others depending on the situation and the nature of the research. Thus, one must use different

methods for different purposes at different times. The method to be used "depends on the research problem, the level of knowledge of the culture by the investigator, the cultural acceptability of the particular technique, the sophistication level of respondents, and so on" (Triandis, 1992, p.234). Triandis, (1992) makes the distinction of when it is appropriate to use qualitative methods versus more obtrusive methods in stating the following:

> Ethnographic field techniques systematic observations, dream analyses, content analyses, and other such qualitative methods are best used when the investigator knows relatively little about the culture, when the problem is multivariate (so that one is seeking to get a feel for how the many variables might go together), when the respondents are likely to react negatively to obtrusive methods (e.g. lab experiments and the subjects are not sophisticated).... More obtrusive approaches such as laboratory studies, testing with standardised instruments, surveys and the like require that the experimenter be familiar with local culture and have a well-developed theory that is tested with such data. Obtrusive methods are more vulnerable to response sets, testing condition effects, and the like than are unobtrusive methods. Ideally, it is advisable to use both unobtrusive and obtrusive methods to test the same hypotheses. First, free responses or participant observations are especially useful. Then as we learn more about the culture, we can refine our instruments and finally use more obtrusive methods such as surveys (234).

But, given the time and financial constraints on this project, it was decided that the questionnaire (obtrusive) method would be the best choice to employ. Although the interview method would have provided a more in-depth study, it was not used because of the different amount of countries involved, and the researcher could not get to all of these countries to perform interviews. For future research in this area, the interview method may in fact prove to be very valuable.

Support for Questionnaire

Traditional research methods in the social sciences employ questionnaires and interviews. According to Hantrais and Mangen (1996), these type of methods are used for the study of "human attributes and behaviour in various social settings" (121). Questionnaires are used in mail surveys and studies done in educational settings. It is the

most widely used instrument for data collection. The questionnaire is used both to collect data and to measure specific variables. One of the main problems of mail -in questionnaires is a low response rate. In order to ensure a higher response rate from participants, it was advised not to do a mail in questionnaire, but rather have the international team members administer the questionnaire in their classes and collect it promptly thereafter. The questionnaire can be the only instrument used or it can be followed up with an interview. Interviews are subject to "social desirability, reactive arrangements, the Hawthorne effect demand characteristics, and the possibility that interviewees are not able to make certain judgements concerning their own behaviour when they are approached" (Hantrais and Mangen, 1996, p. 121). But for reasons already stated, the questionnaire was the only research instrument used. Again, for future research in this area, it might be wise to incorporate interviews into the process in order to provide a more in-depth qualitative type analysis.

Support for Vignettes

In order to provide a bit more diversity in the questionnaire, it was decided to employ the use of the vignette technique. Vignettes are 'short stories' about hypothetical characters in specified circumstances. Vignettes consist of stimuli that are interpreted as concrete and detailed descriptions of social situations and circumstances that can be recognised and assessed by respondents of different cultures. They present real-life situations that give the respondents a feeling that meanings are less likely to express beliefs and values in abstract contexts than traditional techniques. This is why the research instrument can be applied cross-culturally. Accordingly, their capacity to approximate real-life decision- making situations is extensive (Hantrais and Mangen, 1996, p.121). Since the stimulus is held constant over a heterogeneous group of respondents, the research instrument secures uniformity, which is a pre-requisite for its reliability (121-122). From

the onset of this research, the goal was not to imply a value system onto other cultures, but rather explain any similarities or differences that occurred and why. Therefore, the vignette technique is justified.

One of the major advantages of the vignette technique in cross-cultural research is that the respondent is not as likely to consciously bias his report as he is when being directly asked how she/he would handle a situation. Secondly, most people do not pay attention to factors that enter their own judgement making process. Lastly, the vignette allows easy manipulation of the combination of variables to be used as well as individual variables in order to test another theory or hypothesis (Alexander and Becker, 1978, cited in Hantrais and Mangen, 1996, p.122). Although the vignette method tries to capture realistic situations, one of the disadvantages of using this method is that it is time consuming, and respondents tend to tire out on answering questions. This proved to be true in the current research. Upon using this method again in the future, it would be advised to shorten the number of scales being tested.

Statistical Analysis

Once all the data had been collected, the next step was to start analysing it. In order to analyse the data in the most efficient and time saving way, SPSS (a statistical package) was employed. Upon analysing cross-cultural data, Van de Vijver and Leung (1997) suggest two important steps - "(1) psychometric adequacy of an instrument, such as computation of its reliability and item statistics (e.g. item correlations and item means and variances to check for floor or ceiling effects) and (2) addresses the main issues of a study through the exploration of research questions or the testing of hypotheses" (59-60). So, the first step in testing for psychometric adequacy was to see whether the scales being tested in the research were reliable or not. In the research, two proposed scales (utilitarianism/formalism and humanism/instrumentalism) had been established as

previously discussed in chapter 3. In order to test the validity of these two scales, it was necessary to run a reliability analysis. The results of the utilitarianism-formalism scales and humanism-instrumentalism scales can be found in Chapter 5. The next step after the reliability analysis was to conduct a factor analysis. Then, based on the two scales identified, the countries were positioned according to means. Lastly, the Tukey significance test was run to see exactly where there were differences between the countries.

Reliability Analysis

Reliability can be broadly defined as the extent to which measurements are repeatable (Nunnally and Bernstein, 1994) or that results are similar from occasion to occasion (Churchill, 1995). While there are many methods for assessing reliability, Cronbach's coefficient alpha (Cronbach, 1951) is the one that is most often adopted. The coefficient alpha value is a measure of the internal consistency of a scale. It is the direct function of both the number of items and their magnitude of inter-correlations (Spector, 1992). Coefficient alphas can take on a value between 0.0 and 0.1 but Nunnally (1978) suggests a value of 0.70 as a lower acceptable boundary. It is not to say that scales with lower alphas can not be used at all, it simply depends on the purpose of the research. But, when using lower alphas, this generally suggests that there were fewer items that would contribute to the internal consistency of the scale, therefore making it difficult to interpret. Each item from the questionnaire was correlated to the scale being tested using the alpha scale. For purposes of the current research, Cronbach's alpha of 0.7 was used as the acceptable lower boundary. The results of the reliability analysis for both the humanism/instrumentalism constructs and the utilitarianism/formalism constructs will be discussed in more detail in Chapter 5.

Factor Analysis

After running the reliability test on all of the scales, a factor analysis was done on both the utilitarianism-formalism and humanism and instrumentalism scales. One of the goals of the research was to determine whether the items of the questionnaire actually tapped into the proposed constructs. In order to do this, a factor analysis is necessary. Factor analysis is "data reduction technique that is used to reduce a large number of variables to a smaller set of underlying factors that summarise the essential information contained in the variables" (Coakes and Steed, 1999, p.155). There are two main types of factor analyses that can be done- a common factor analysis and a principal components analysis. A common factor analysis "focuses on the *common* variance (i.e. the variance shared among the original variables) and seeks to identify underlying dimensions (known as 'common factors')". A principle components analysis, on the other hand, focuses on "the *total* variance (i.e. the entire variation in the data set) and seeks to reduce the original set of variables into a smaller set of composite variables (called 'principal components') which are uncorrelated to one another" (Diamantopoulos and Schlegelmilch, 1997, p. 216). For the current research, a principal components factor analysis was performed. Overall, the results of common factor analysis do not seem to vary from that of principal components analysis (Coakes and Steed, 1999). Again, the results of the factor analysis can be found in Chapter 5.

The use of exploratory factor analysis is the most frequently applied technique to examine equivalence. It examines the cross-cultural comparability of the structures underlying behaviour. The aim of exploratory factor analysis "is to express scores on a limited set of unobserved, underlying factors. Factor analysis decomposes observed scores into these unobserved constituents" (Van de Vijver and Leung, 1997, p.90). Some of the downfalls of factor analysis are outlined below:

- It is common that solutions are compared that were not target rotated which can show an underestimation of factorial similarity across cultures. This was not the case in the current research as all the items were target rotated using Varimax rotation.
- Many studies do not report an index of factorial congruence such as Tucker's phi. Again, this was not the case in the current research as factorial congruence was established.
- Applications in which discrepancies between factor analytic solutions are scrutinised at item level are scarce (Van de Vijver and Leung, 1997, p. 91-92)

ANOVA (One Way Analysis of Variance)

Once the factor analysis had been done, the next test to perform was the ANOVA (Analysis of Variance). This test looks at the variation with-in the groups and between the groups to see whether correlations can be made. If the variance between each group is greater than the variance with-in the group, then the result is significant. According to Van de Vijver and Leung, (1997, p. 114), "the main effect of this type of analysis is the effect on culture which reflects whether the culture being studied show different means on dependent variables when the presence of bias can not be ruled out... Observed differences may in fact be due to valid differences or to some other form of bias such a method bias (e.g. differential response sets)."

When trying to compare the means of several groups at one time, a one way analysis of variance is performed. It is important to note that the ANOVA test is more appropriate than a t-test in this situation. The more means you have to compare (using a t-test), the more likely it becomes that you will find a statistically significant difference between the means in the population. This proves dangerous, as there may not be actual differences between the sample groups. Thus, multiple comparison tests are used instead

of t-tests to take into account the fact that many comparisons are made at one time (Diamantopoulos and Schlegelmilch, 1997).

There are several multiple comparison tests that can be done for analysis purposes. Some of these tests include the following: Scheffe; the Newman-Kuels test; the LSD test; and the Tukey-HSD test. The differences between these tests lie in the way the significance level is calculated using pairwise comparisons (Diamantopoulos and Schlegelmilch, 1997). The Scheffe and the Tukey HSD tests are the most popular. The Scheffe test allows you to perform every possible comparison but is tough on rejecting the null hypothesis. The Tukey HSD test on the other hand, is more lenient, but places restrictions on the types of comparisons that can be made (Coakes and Steed, 1999). In the current research, the Tukey HSD test was performed.

Chapter 5

Results

The aims of the study as previously mentioned in Chapter one's objectives will now be briefly reviewed, and then tied directly to the results of the data collection.

- Given the four hypothesised ethical value dimensions (utilitarianism vs. formalism; humanism vs. instrumentalism) that are being tested, this objective will analyse the structure and assess what ethical value orientations a country may or may not posses based on where the countries fall according to their means against the proposed scales.

At the onset of the research, two proposed constructs (humanism vs. instrumentalism and utilitarianism vs. formalism) based on prior research were formed to see whether these constructs could be used to make generalisations about the countries under study. This objective was met in several ways and encompasses many different parts. First, it was necessary to see whether the items of the questionnaire actually tapped into the proposed constructs. This was done performing a reliability analysis and a factor analysis (which will be discussed below). After having established the validity of one of the constructs (humanism/instrumentalism), the next step was to determine where the countries would fall according to their means against these constructs. In order to see if significant differences existed or not between the countries, the Tukey test was performed. As will be discussed later in the chapter, significant differences between countries were found on both the humanism and instrumentalism constructs. Lastly, the Pearson correlation test was run against the humanism and instrumentalism scales for each country to see if there were similarities in how the countries correlated to the scales.

Reliability Analysis- Utilitarianism/Formalism

From Chapter 3 (Table 2, pp. 47-48), the items which comprised the proposed Utilitarianism scale (B02, B04, B06, B07, B10, B12, B14, B16, B17, B20) and the

proposed Formalism scale (B01, B03, B05, B08, B09, B11, B13, B15, B18, B19) were entered to see whether these items could form a reliable scale. After running a reliability analysis using the alpha scale it became apparent that the both scales were actually unreliable with the alpha being .5555 for utilitarianism and .6328 for formalism. The alpha for the utilitarianism scale was not going to get any better. For the formalism scale, even if item B12 was deleted, it still had a low alpha score (.5747). It is not to say that items that constitute a low alpha score immediately can not be used. Please refer to Appendix E for the results of the reliability analysis for both scales. Other measures (such as a factor analysis) need to be examined in conjunction with the reliability analysis. Once a factor analysis had been performed on these two scales, it became apparent that there were no sensible groupings of the items and there were not two distinct factors that could be distinguished as utilitarianism and formalism. This discussion can be found below.

Factor Analysis Utilitarianism/Formalism

Upon performing a factor analysis on the items pertaining to the utilitarianism and instrumentalism constructs, six factors were established (see Table 4). Unlike the humanism and instrumentalism scale where three factors were identified (two of which constituted the indicated scales), this six-factor structure made it very difficult to establish two recognisable scales. Furthermore, the intended items for the utilitarianism and formalism scales did not group together as originally hypothesised in any logical way (see Appendix F). As can be seen from Table 4, all six of the factors combined both formalistic and utilitarianistic items thus confirming its complex and uninterpretable structure. Interestingly, the results of the reliability and factor analysis presented here do not lend much credence to Brady's (1990) work. This probably indicates that those constructs need more empirical research if they are going to be used in the future. But, that is certainly beyond the scope of the current research. Based on the reliability and factor

analysis results, two recognisable scales could not be established. Therefore, these two scales were not used for the remainder of the analysis.

Table 4

Factor Analysis for Utilitarianism and Formalism

Factor	1	2	3	4	5	6
19. Ethics should always be firmly based on solid principles which have been applied in the past (F)	.927					
20. Ethics should always be based on the consequences of actions (U)	.911					
01. When making ethical decisions you should pay attention only to your conscience (F)		.724				
17. The purpose of government should always be to enable its citizens to lead a happy and successful life (U)		.615				
15. The aim of science is primarily to discover truth (F)		.575				
02. When making ethical decisions you should pay attention only to your conscience (U)		.508				
09. Unethical behaviour can be described mainly as violating principles of law (F)			.669			
10. Unethical behaviour can be described mainly as causing a degree of harm (U)			.662			
07. A person should always be judged on what he or she has achieved in life (U)		.310	.497			
11. Lying is always a matter of the type of person you are: you are either a liar or you are not (F)			.482			
03. It is preferable always for a society to follow tradition, maintaining its distinctive identity (F)		.344	.435			
14. I try to obtain agreement on ethical matters by trying to get a workable compromise (U)				.694		
04. It is preferable always for a society to be adaptable and responsive to new conditions (U)	-.305			.569		
16. The aim of science is primarily to solve problems (U)				.519		
18. The purpose of government should always be to enable its citizens to lead a happy and successful life (U)	.310			.471		
05. Telling lies is wrong because it is not right for anyone to lie (F)					.864	
06. Telling lies is wrong because it can lead to further problems depending on the results of the lie (U)					.781	
13. I try to obtain agreement on ethical matters by working out points of principles and agreement (U)						.740
07. A person should always be judged on his or her principles and integrity (F)						.629

Note: Items written with a (F) were written for the supposed Formalism scale, and (U) for the proposed utilitarianism scale.

Reliability Analysis- Humanism/Instrumentalism

From Chapter 3, (Table 2, pp. 47-48), the items which comprised the proposed Humanism scale (A02, A04, A06, A08, A10, A12, A13, A15, A18, A20) and the proposed Instrumentalism (A01, A03, A05, A07, A09, A11, A14, A16, A17, A19) were entered in to see whether these items could form a reliable scale. After running the reliability analysis the humanism and instrumentalism scale did test as a reliable scale with their alphas being .798 and .692 respectively (see Appendix G for the actual results of the reliability analysis). Although the instrumentalism scale amounted to .6914, revisions were made following a factor analysis that provided confirmation of the scales, and improved the internal consistency. It was considered 'close enough' to be tested against the .7000. Some items were deleted from the original scales after a factor analysis had been done which will be discussed below.

Factor Analysis- Humanism/ Instrumentalism

As can be seen from Appendix H, the majority of the items in the correlation matrix (for the humanism and instrumentalism scale) exceed .3, thus confirming its factorability. The variables for the measures of sampling adequacy (MSA) (displayed on the diagonal) exceed the acceptable level of .5 also confirming its factorability. Additionally, the Kaiser-Meyer Olkin Measure is .813 and Bartlett's Test of Sphericity (X^2 1669.7 df. 136, Sig. .000) is significant. The skewness and kurtosis scores respectively for the Humanism scale are as follows: A02 (-. 333, -.704); A04 (-.182, -.904); A06 (-.834, -.204); A08 (-.678, -.124); A10 (-.252, -.513); A12 (-.326, -.267); A13 (-.635, -.549); A15 (-.221, -.927). The skewness and kurtosis scores respectively for the Instrumentalism scale are as follows: A03 (-.292, -.809); A05 (-.798, .181); A07 (-.635, .149); A09 (-.621, -

.420); A11 (-.604, .113); A17 (-.827, .478); A19 (-.948, .955). The skewness and kurtosis scores can be found in Appendix I.

Upon performing a factor analysis on the items pertaining to the humanism and instrumentalism constructs, three factors were established (see Table 5). Rotation is supposed to reduce the amount of complex variables and enhance interpretation, thus Varimax rotation was used in the factor analysis. Factor 1 comprises 8 items with factor loadings of .52 to .71 (including items 12, 8, 2, 6, 15, 10, 4 13). Factor 2 comprises 9 items with factor loadings of .27 to .68 (including items 7, 11, 17, 5, 9, 3, 19, 16, 20). Factor 3 comprises 3 items (14, 1, 18) with dual loadings for all three items thus making them difficult to interpret. Item 14 (*It is always best to tell employees about decisions which will affect them)* loaded positively (.190) but too low to accept on the instrumental scale while also loading negatively (-.727) on an unknown factor. Item 1 (*People should be regarded primarily as a resource in an organisation just like any other resource, such as money, machinery or buildings)* loaded positively (.210) but too low to accept on the instrumental scale while also loading positively (.620) on an unknown factor. Item 18 (*Organisations should be seen primarily as a network of human relations)* loaded positively on the humanism scale (.323) and positively on an unknown factor (.515) which makes it difficult to interpret. Because of the dual loadings and the difficulty in interpreting what factor three was tapping into, those items that comprised factor three (14, 1, 18) were not used.

Table 5
Factor Analysis for Humanism and Instrumentalism

		Factor 1	2	3
	Scale 1 Humanism (Cronbach's Alpha = 0.798)			
12.	An organisation should be mainly concerned with people (H)	.711		
8.	It is the people in an organisation, which are the most important factor (H)	.686		
2.	The main objective of any organisation should be the fulfilment of the people within it (H)	.676		
6.	A person in an organisation should be valued mainly as a person in her or his own right	.668		
15.	Organisations should be completely democratic (H)	.657		
10.	The whole point of an organisation is to benefit its members (H)	.618		
4.	An organisation should be primarily seen as a means of obtaining .219 The objectives of the people who work in it (H)		.563	
13.	Employees should always be consulted about important decisions which affect them		.524	-.320
	Scale 2 Instrumentalism (Cronbach's Alpha =0.692, excluding items 16 &20)			
7.	It is results of an organisation, which are the most important factor (I)		.688	
11.	An organisation should be mainly concerned with productivity (I) .641			
17.	Organisations should be primarily concerned with results (I)		.605	
5.	The main value of a person in an organisation is to achieve results for the organisation		.601	
9.	The whole point of an organisation is to make money (I)		.538	
3.	An employee in an organisation should be seen primarily as a means of obtaining objectives of the organisation		.504	
19.	People should be rewarded in organisations for achieving results (I)	.207	.491	
16.	*There is no place for democracy in organisations (I)*	*-.269*	*.302*	
20.	*People should be rewarded in organisations according to their loyalty (H)*		*.273*	
14.	It is always best to tell employees about decisions which will affect Them (I)		.190	-.727
1.	People should be regarded primarily as a resource in an organisation Just like any other resource, such as money, machinery or buildings (I)		.210	.620
18.	Organisations should be seen primarily as a network of human relations (H)	.323		.515

Note: Items indicated by (H) were written for a humanistic scale, and (I) for an instrumental scale. Items 16. & 20. have been excluded from the final instrumental scale.

Item Analysis

The screening and evaluation measures used in this investigation all comprised of sets of items (see Table 2, pp. 47-48). An item analysis was not done on the utilitarianism-formalism constructs, as the proposed items could not form a reliable scale. Furthermore, the utilitarianism and formalism constructs were very difficult to interpret once a factor analysis had been done (which has been already discussed). While the items comprising the scales were selected on past research and exploratory investigations, not all items will perform as expected. The purpose of item analysis is to "find items that form an internally consistent scale and to eliminate those items that do not (Spector, 1992, p.29). Therefore, it is important to identify these items and remove them from the scale. Table 6 and 7 displays the mean ratings and standard deviations for each of the items pertaining to the humanism and instrumentalism scales for each country.

Table 6- Item Analysis Humanism

	America		H.K.		Japan		Korea		Poland		Russia		Australia	
Item	Mean	std.	Mean	std.	Mean	std.	Mean	std.	Mean	std.	Mean	std.	Mean	std.
A02	2.76	1.13	3.62	1.18	3.66	0.98	3.74	1.27	3.31	0.86	3.93	1.09	2.67	1.11
A04	2.49	1.11	3.39	1.00	3.47	0.98	3.43	1.38	3.12	0.89	3.79	1.15	2.46	1.17
A06	3.67	1.06	3.18	1.00	4.54	0.66	3.71	1.20	3.27	0.92	4.67	0.59	3.64	1.11
A08	3.65	1.03	4.00	1.04	3.91	0.87	4.15	0.96	3.71	0.94	4.30	0.87	3.54	1.21
A10	2.95	1.12	3.15	1.21	3.33	0.89	3.26	1.17	3.12	0.82	3.99	0.96	3.21	1.13
A12	3.22	0.87	3.65	1.04	3.85	0.79	4.26	0.83	3.16	0.88	3.97	0.77	3.18	0.98
A13	3.84	1.13	4.00	0.98	3.74	1.06	3.88	0.89	3.59	1.10	4.34	0.84	4.18	1.05
A15	2.21	1.08	3.21	1.19	3.76	0.95	3.00	1.15	2.43	1.06	3.86	1.04	2.56	1.05

A02- The main objective of any organisation should be the fulfillment of the people within it

A04- An Organisation should be seen primarily as a means of obtaining the objectives of the organisation

A06- A person in an organisation should be valued mainly as a person in his or her own right

A08- It is the people in an organisation which are the most important factor

A10- The whole point of an organisation is to benefit its members

A12- An organisation should be mainly concerned with people

A13- Employees should always be consulted about important decision which will affect them

A15- Organisations should be completely democratic

Table 7- Item Analysis Instrumentalism

	America		H.K.		Japan		Korea		Poland		Russia		Australia	
Item	Mean	std.	Mean	std.	Mean	std.	Mean	std.	Mean	std.	Mean	std.	Mean	std.
A03	2.84	1.14	4.00	0.74	2.96	1.18	3.74	1.33	3.08	0.96	3.47	1.19	3.44	0.99
A05	3.66	1.05	4.32	0.88	3.57	1.04	4.10	0.97	3.65	0.89	4.34	0.9	3.67	1.01
A07	3.62	0.98	3.62	1.13	3.72	0.94	4.24	0.98	3.65	0.98	3.83	1.04	3.90	0.72
A09	3.58	1.18	3.56	1.37	3.82	1.02	3.67	1.07	3.16	0.99	3.90	1.17	3.21	1.38
A11	3.51	0.97	3.85	0.96	3.71	0.89	4.02	0.95	3.25	1.00	4.01	0.95	3.49	0.88
A17	3.79	0.88	3.53	1.11	3.53	1.12	4.02	0.87	3.80	0.85	3.91	0.97	3.90	0.75
A19	4.01	0.85	4.12	0.88	4.12	0.82	4.02	1.04	4.02	0.79	4.51	0.60	4.28	0.69

A03- An employee in an organisation should be seen primarily as a means of obtaining the objectives of the organisation

A05- The main value of a person in an organisation is to achieve results for the organisation

A07- It is the results of an organisation which are the most important

A09- The whole point of an organisation is to make money

A11- An organisation should be mainly concerned with productivity

A17- Organisations should be concerned primarily with results

A19- People should mainly be rewarded in organisations for achieving results

Structure of the Humanism and Instrumentalism Scales

The structure of the two scales used in the subsequent analysis is shown in Table 5, which indicates coefficients for scale internal consistency across all respondents. The *humanism* scale is robust within each national group (Alphas for each national group are American = .758, Hong Kong = .684, Japanese = .726, Korean = .764, Polish = .766, Russian = .685, and Australia = .778). The *instrumental* scale is not as robust when all nine items (Table 5) are included. Exploratory factor analysis for each national group shows that item 20 ('people should be rewarded in organisations according to their loyalty') loads either on an *instrumental* factor (American, Hong Kong and Russian groups) or on a *humanistic* factor (Korean groups), or on a third factor (Japanese, Polish and Australian groups). Similarly item 16 (*'there is no place for democracy in organisations'*) loads either on an *instrumental* factor (American, Korean, Polish and Russian groups for which it loads positively, and Australian group for which it loads negatively), and a *humanistic* factor (Hong Kong and Japanese groups). Cronbach's Alphas for our subsequent 7 item scale for *instrumentalism* (Table 5) for each national group are as follows: American = .729, Hong Kong = .643, Japanese = .721, Korean = .514, Polish = .729, Russian = . 615, Australian = .501.

ANOVA

When trying to compare the means of several groups at one time, a one way analysis of variance is performed. The key portion of the ANOVA results shows whether there were significant differences or not. This is done by partioning the overall variability in the data into two sources: variability of the observations within each group (denoted as 'Within groups') and variability between the group means (denoted as 'Between groups') (Diamantopoulos, and Schlegelmilch, 1997). According to Diamantopoulos and Schlegelmilch (1997) "total within-group variability is captured by the within-group sum

of squares (which is calculated combining the group variances in a certain way), while a measure of average variability within the groups is given by the within-group mean square (which is calculated by dividing the sum of squares by the number of degrees of freedom). The corresponding measures for between-groups variability are the between-groups sum of squares and the between-groups mean square (again the latter is formed by dividing the total sum of squares by the number of degrees of freedom which, in this case, is equal to k-1)" (187). The F ratio that is shown in the ANOVA tables is calculated dividing the between-groups mean square by the within-group mean square. If there are no differences in the data, then this number would be close to 1 (Diamantopoulos, and Schlegelmilch, 1997). If there are differences, the F ratio will be significant. From Table 8, it can be noted that there are significant F values for both scales indicating differences between the countries.

Table 8
ANOVA Humanism

	Sum of Squares (SS)	**Df**	**Mean Square (MS)**	**F**	**Sig.**
Between Groups	76.741	6	12.79	36.814	.000
Within Groups	177.537	511	.347		
Total	254.278	517			

Instrumentalism (ANOVA)

	Sum of Squares (SS)	**Df**	**Mean Square (MS)**	**F**	**Sig.**
Between Groups	15.489	6	2.581	9.603	.000
Within Groups	136.824	509	.269		
Total	152.313	515			

Once this information had been established, the next step was to see where exactly the differences exist. In order to do so, it was necessary to perform one of the multiple comparison tests (in this case- Tukey). The results for the Humanism and Instrumentalism scales by country using the Tukey test can be found in Table 9.

Table 9

Results for Humanism and Instrumentalism by National Groups

Humanism			**Instrumentalism**		
	Mean	*SD*		*Mean*	*SD*
All	3.59	0.70	All	3.73	0.61
American	3.09	0.65	Polish	3.52	0.57
Australian	3.18	0.69	American	3.56	0.63
Polish	3.21	0.58	Japanese	3.62	0.62
Hong Kong	3.51	0.61	Australian	3.70	0.47
Korean	3.70	0.68	Hong Kong	3.86	0.58
Japanese	3.78	0.53	Korean	3.99	0.52
Russian	4.11	0.52	Russian	4.00	0.54
F. Stat.	36.81		*F. Stat.*	9.02	
Sign.	.000		*Sign.*	.000	
Tukey	Am Au Pol < Kor Jap Rus Am < HK Kor Jap Rus HK < Rus		*Tukey*	Pol Am Jap < Kor Rus	

Results of the Humanism Scale

As previously stated, after having established the validity of the constructs, the next step was to see where countries would fall according to their means along these constructs. From the information presented in Table 9, the results of the Humanism scale can be read as follows: America, Australia, and Poland are low on the humanism side. Hong Kong is relatively close to the middle on this scale. Korea, Japan, and Russia are high on the humanistic side. Being low on the humanism scale suggests that there would be less regard for people in organisations. Being high on humanism side can be interpreted as having a high regard for people where people are the main concern in the organisation. The Tukey results indicated that America, Australia, and Poland were significantly less than Korea, Japan, and Russia. Additionally, America was significantly less than Hong Kong, Korea, Japan, and Russia. And, Hong Kong was significantly less than Russia on the humanism scale.

Results of Instrumentalism Scale

From the information presented in Table 9, the results can be read as follows: Hong Kong, Korea and Russia are relatively high on the instrumental scale, whereas Poland, America, and Japan, are relatively low on the instrumental scale. Australia was relatively close to the middle on this scale. Being low on the instrumental side can be interpreted as not having much regard for people, and people are seen mainly as a resource only. Simply stated, people are only a means to an end. Being high on the instrumental scale indicates a higher regard for people in organisations, and people are seen to have an end value with in themselves. Stated more simply, people are the means in which to obtain the end. The Tukey results indicate that Poland, America, and Japan are significantly less than Korea and Russia on this scale.

If the proposed constructs were opposites as originally thought out, then the results from the humanism scale would be opposed to the results from the instrumentalism scale and vice versa. But this is not what has occurred. According to the current results, the two constructs are independent scales. This result is interesting in itself. The disparity between the means is much greater in the humanism scale than it is in the instrumentalism scale.

Results of Vignettes (Section 3 of questionnaire)

- Assess how managers make ethical decisions using three vignettes that will test company loyalty to employee, loyalty to group, and employee loyalty to company.

Actually, this objective was met in several ways. Since the scales used in the vignettes proved to be reliable already, there was no need to run a reliability or factor analysis test. These things had been done already (see Robin and Reidenbach, 1988). But, unfortunately, the degree of analysis that was done on this section would have complicated the current research project. In fact, the results of the last section and all the correlations that were made could have been an entirely new research project on its own. Therefore, for simplicity purposes, it was deemed necessary to focus the discussion on the results of the humanism and instrumentalism scales rather than including the results of the vignettes.

- Determine whether the results from this study can be compared to one or all of Hofstede's four dimensions of culture (power distance, individualism/collectivism, uncertainty avoidance, and masculinity/femininity
- Determine whether the results can be compared to other research done in this area (e.g. Bond, Schwartz, and Trompenaars)

Again, these objectives were met in the fact that a lot of the correlations in the current research could be made to Hofstede's work, particularly on his individualism/collectivism dimension and to Schwartz's value dimension of Openness to Change vs. Egalitarian

Commitment. The discussion around the individualism/collectivism dimension and how it relates to each country's results can be found in Chapter 6.

Chapter 6

Discussion

The purpose of this paper has been to investigate values held by managers across seven countries. This was done using the Humanism and Instrumentalism framework. As a general note about the current research, one of the very first interesting findings was the assumption that the items testing the proposed constructs would form reliable scales. As can be seen from the results in Chapter 5, only one of the constructs (humanism/instrumentalism) could be used. Once a reliability and factor analysis was run against the utilitarianism/formalism construct two things became apparent. First, the alpha scores for the utilitarianism-formalism constructs were too low. Second, even if it was decided to use the low alpha scores, the items loaded on many factors and could not be grouped together to form any sort of recognisable scale thus making it very difficult to interpret. On the other hand, the humanism and instrumentalism construct proved to be reliable. Once the reliability analysis and factor analysis had been conducted, it became apparent that the alphas were high (indicating a reliable scale) and two recognisable factors could be established. In fact, only one of the constructs- humanism-instrumentalism proved to be an accurate scale; while the utilitarianism-formalism construct proved to be unreliable and thus could not be used in the research. The results of this study support the assumption that there are differences between countries along the Humanism and Instrumentalism constructs.

Comparisons between the countries

Comparisons may be made among national groups on the basis of these revised scales (Table 3). Significant differences exist between male and female for the *humanism* scale ($F = 4.27$, sign. = .039; mean female = 3.71, mean male = 3.52) although an analysis of covariance reveals no interaction effect for sex and nationality ($F = 0.877$, sign. = .511,

df = 6, 512), and no significant differences are indicated among management positions. No significant difference exists between male and female, nor among management positions for the *instrumental* scale. There is a significant positive correlation ($p<.01$) of .193 between the two scales at the individual level and an indication of association of the two scales ($r = .729$, $p = .063$) at the national level.

Differences between the countries

The results of the humanism scale, on the other hand, proved to be consistent with the general literature around individualism/collectivism; general country profiles; and Schwartz's value dimensions. Please refer back to Chapter 5 for a review of the results. America, Australia, and Poland were less than Korea, Japan, and Russia on the humanism scale, thus confirming hypothesis 2a. America was significantly less than Hong Kong, Korea, Japan, and Russia. Interestingly enough Hong Kong scored moderately on this scale. It was significantly less than Russia on this scale. Being high on the humanism scale suggests that there is more regard for people in an organisation, and that people have an end value in themselves. From what is known about collectivism in general, decisions are made based on the good of the group versus the individual. In exchange for this loyalty to the group, the company often will take care of the individual (e.g. life-term employment in Japan). And, although the collective society as a whole will work towards one unified goal, individuals in those particular societies may associate with different groups. For example, the reference group for French tends to be la France, la famille, le cadre; the Japanese with the corporation; the former eastern bloc with the communist party, etc. (Trompenaars, 1995). The reference group in the current research for Korea and Japan is the company, whereas the reference group in Russia and Poland is the communist party; although recently, all four of these countries are seeing a shift in attitudes and beliefs regarding this.

As already stated from the results of the instrumentalism scale, America, Poland and Japan scored relatively low on the instrumental scale. Australia scored moderately on this scale. Hong Kong scored moderately high while Korea and Russia scored high on the instrumental scale. The only significant difference was that Poland, American, and Japan were less than Korea and Russia. Please refer back to Chapter 5 for the actual country means. Again, for a review, being high on the instrumental scale suggested not much regard for people, and the people in the organisation are seen primarily as a resource only. Certainly all the literature around individualism and collectivism and the general information on national values attributed to each country would lead one to believe that Australia, the United States, and Poland would be higher on the instrumental scale as originally hypothesised. Interestingly enough, this was not the case in the current research. Some possible reasons for these results can be drawn from the work of Schwartz's value dimensions of egalitarian commitment and openness to change.

The differences between the countries resides in the fact that a country for example could very well be high or low on both humanism and instrumentalism, which implies direct opposites given the previous definitions of each construct. Having said that, America, Australia, and Poland scored low on the humanism scale and low on instrumentalism scale. Australia's score on the instrumentalism scale was moderate. This implies that America, Australia, and Poland have a higher regard for people and people are seen as having an end value in themselves (low instrumentalism); while at the same time also showing less regard for people in organisations and people are primarily seen only as a resource (low humanism). Korea and Russia scored high on both constructs implying that they have higher regard for people in organisations, and people are seen as having an end value in themselves (high humanism); while at the same time also showing less regard for people in organisations, and primarily seen only as a resource (high instrumentalism).

Japan stood entirely on its own- correlating positively to the humanism scale, and negatively to the instrumental scale thus confirming what we know about Japanese culture. Hong Kong was moderate on the humanism scale while scoring relatively high on to the Instrumental scale.

How can these countries be both low on the humanism scale, and low on the instrumentalism scale; and high on humanism and high on instrumentalism? As with all value orientations, both humanism and instrumentalism can co-exist both at the society/culture level and the individual level. The remainder of this section will discuss these dichotomous results.

Having a low score on the humanism scale for America, Australia, and Poland, is justified by the individualism/collectivism literature (Hofstede, 1980; Kluckhohn and Strodbeck, 1961); the separation of ownership in companies, and bottom line profit driven motivations. Both America and Australia are considered highly individualistic cultures (Hofstede, 1980). For example, "employees in individualist societies, such as American, British, and Australian cultures, tend to view their relationship with the organisation in a calculated manner, such as in relation to the particular compensation scheme or the status associated with employment" (Boyacigiller and Adler, 1991 cited in Roney, 1997, p. 163). This calculated manner in which people in organisations view themselves gives rise to the low score on the humanism scale. It definitely shows less regard for people in organisations, and those individuals in these organisations are seen primarily as a resource. The separation of ownership present in both American and Australian (as opposed to Japanese and Korean companies which will be discussed later) companies also gives rise to this low humanistic score. According to an anonymous author, "in most large corporations, owners are not managers and in many cases have little identity with that corporation. This separation produces a lack of involvement and often a lack of concern

for how the public views the company" ("Understanding the Ethics Crisis in Business", p. 20). Not only is there a lack of identity with the corporation, but also a lack of unity in values as compared to their Asian counterparts. Lastly, the emphasis on bottom line results and profits also creates an environment that attaches little relevance to people. Cavanagh (1984) supports this view of the downside to simply focusing on profit maximisation:

> Critics see the maximisation of profits (accruing mostly to a wealthy elite) as the firm's primary goal, to which social concerns are subordinated ... They also say that the corporation encourages a hedonistic materialism and consumerism, treats workers as a mere cost of production, and leaves many people unemployed (p. 5-6).

Having a moderate score for Australia on the instrumentalism scale is a little more difficult to interpret. The work of Schwartz (1994) may provide some justification of these results. Schwartz (1994a) identified a value type called 'egalitarian commitment' (e.g. freedom, equality, social justice) which represents prosocial "values that express concern for the welfare of other people" (104). Egalitarian commitment expresses a transcendence of self-interest (loyalty, social justice, and responsibility) but places a voluntary aspect on this rather than an obligatory one towards the in-group. Schwartz (1994a) continues to say that it is necessary "to socialise and exhort individuals to act as voluntary contributors to the collective good" and as autonomous selves, others may naturally feel "detached from and unconnected about others" (105). In his research, the data collected did not provide support for the U.S. or Australia being highly individualistic cultures. This was a surprise given all the literature around this dimension. In support of the moderate/moderate to low instrumental score, Australians and Americans have a sense of team work/corporate spirit that would allow them to work towards the same goals. In this sense, individuals wouldn't be seen primarily as a resource/means to an end. Australians, more so than the Americans

can be characterised by 'mateship.' This 'mateship' type relationship inherent between individuals would also provide some support to having a higher regard for people. Also, they (Australians) "have a 'fair go' mentality based on common sense, equality, and a healthy disregard for authority and ideology. This could also provide credence as to why Australians always sympathise with the 'battled' and underdog (Lewis, 1996).

A relatively low score for Poland on the humanism scale can be justified by Western influences and ex-communist type values held by many Polish people. Poland, more than any other Soviet country during recent history has struggled to retain its values of individualism and has been more closely aligned to the West (Glenny, 1993). Roney (1997) suggests that the way Poles interact with other people can be seen as very political. He states "Non-familial relationships are structured around an informal network of connected individuals for facilitating the acquisition of a wide range of basic needs, including farming products and home repairs" (Hann, 1985 cited in Roney, 1997, p. 156). This 'political' interaction can be extended to organisational behaviour and how people are regarded and/or treated in organisations. This political interaction and the utilisation of political networks suggest why the Poles scored low on the humanism scale. At the same time these political networking is going on, there is regard for a certain group which brings unity among the Poles. One very important value to the Polish people is the Catholic Church. The basic beliefs of sacrifice and suffering have given the Polish people a justification for their history. It has also given them a sense of common purpose and a sense of nationalism (Roney, 156). It is this common purpose and nationalism that may in fact support why Poland also scored low on the instrumental scale.

Korea and Russia were similar to one another in that they both scored high on the humanism and instrumentalism scale. Once again, this interesting mixture of value systems makes the results difficult to interpret. Being high on the humanism scale implies

a high regard for people in organisations and people are seen to have an end value in themselves. Being high on the instrumental scale implies that people are seen as highly instrumental and don't have much value in themselves. Being high on the humanism scale for Korea can be justified in two ways- (1) having a Confucian based value system and (2) their high emphasis on the good of the group- the company. Korea, has a long history in regards to its values steeped in Confucianism. According to Confucian social ethics, "the universe is constituted of Li (abstract form) and Ch'i (matter). Li, however, does not consist of individual souls but is a set of group archetypes, one for each form of existence" (Ham, 1980 in Bae and Chung, 1997, p.82). Confucian teaching in Korea emphasised that individuals should adapt themselves to the Li of nature- thus loyal and harmonious to the group (Bae and Chung, 1997). Similar to the Japanese's collectivity of the group, Koreans' loyalty to a particular group is also the company. But, within this collectivity to the group, differences exist. The Japanese have a much stronger group orientation or sense of belonging- amae than the Koreans. This is exhibited in Japanese culture by the word wa which focuses on group oriented harmony while the Korean counterpart, inhwa focuses on the harmony between unequal individuals (superiors)(Chen, 1995). In exchange for this loyalty to the company, the company will take care of the individuals in the organisation thus implying humanistic characteristics. There are other cultural factors embedded in Korean society and organisational structures which would support this behaviour- seniority promotion and reward systems, paternalistic leadership, flexible lifetime employment, and discrimination towards women (although this implies high instrumentalism) (Chen, 1995). Korea's high instrumental score can be contributed to rapid industrialisation, and economic factors:

> ...given that Korea's march toward industrialisation began only 30 years ago, Korean employment arrangements may have been influenced by economic conditions and U.S. and Japanese Management practices. The

> market situation of Korea was very turbulent throughout the industrialisation period, and Korean government and the entrepreneurs struggled to overcome it. Korean employees have gone through a lot of overtime work, low wages, and a strong grip of the government since the 1970s (Bae, 1993 cited in Bae and Chung, 1997, p. 82).

It is with these developments- rapid industrialisation and economic conditions, along with high job turnover/layoffs, and an instinct for survival that leads credence to the high instrumental score. The high instrumental correlation is definitely seen in the high amounts of layoffs that Korean workers constantly undergo-"whenever they (companies) encounter a business downturn, they feel free to lay off employees at all levels" (Chen, 1995, p.221). Laying off people whenever the company feels free to do so does not show much regard for people.

As stated earlier, both Russia and Korea scored relatively high on the humanism and instrumentalism scale. Russia is a very difficult country to try and explain differences along the H-I construct because of its history with communism, and more recently its shift to a market economy. One of the reasons for the high humanistic score for Russia may in fact be that the Russian sample that was collected came from the eastern part of Russia, thus closer (perhaps) to Asian values. Having a high score on the humanism scale implies a high regard for people. Like Korea, this high humanistic side stems from the literature that suggests that Russia is a country with a collective mentality (Holt et al., 1994; Puffer, 1994; and Shama, 1994 all cited in Elenkov, 1997, p.89). Additionally, dissidence in general is not popular with the Russians, as security has historically been found in group, conformist behaviour whatever their group may be (Lewis, 1996). The collectivity argument as stated before depends entirely on the 'group', and the loyalty of the individuals in the group. In the case of Russia, it was the Communist Party. As for Russia scoring high on the instrumental scale, this is easily justified and is in alignment with what

we know about the Russian culture- where people in organisations are primarily seen as resources only. After living under an oppressive authoritarian regime which suppressed personal freedom, it is no wonder that the Russians are left with attitudes and habits such as cynicism, hopelessness, despair, lack of initiative, antipathy towards market activities, and suspicion towards the West (Taylor, Kazakov, and Thompson, 1997, p.12). All these factors contribute to Russia's high score on instrumentalism. Another reason for the high instrumentalism correlation may reside in the fact that Russian generally display a high level of anxiety about their future- high uncertainty avoidance, and they have a fatalistic belief (Elenkov, 1997). Uncertainty avoidance indicates the extent to which a culture programs its members to feel either uncomfortable or comfortable in unstructured situations (Hofstede, 1980, 1991). So, this anxiety about one's future along with the above mentioned characteristics gives reason as to why people may only be seen primarily as a resource, and not having much value in themselves.

The moderate score on the humanism construct is probably best supported by the fact that Hong Kong more than any other Asian country definitely combines the strengths of both the East and West possibly resulting in a set of values unique to Hong Kong (Westwood and Posner, 1997). Hong Kong pulls from the East in regards to its Confucian based value system, the concept of Guanxi- special relationships/connections, and collectivity-familism. Confucian values can be summarised by Hofstede and Bond (1998, p. 8) as follows:

> (1) The stability of society is based on unequal relationships between people; (2) the family is the prototype of all social organisations; (3) Virtuous behaviour toward others consists of treating others as one would like to be treated oneself- a basic human benevolence; and (4) Virtue with regard to one's tasks in life consists of trying to acquire skills and education, working hard, not spending more than necessary, being patient, and persevering.

All these virtues of Confucianism are present in one way or another in Hong Kong and are rather self-explanatory. The unequalness of relationships between people is exhibited by a large power distance (Hofstede, 1980). The importance of the role the family plays in Hong Kong society will be discussed later. The reciprocal relationship/obligation exhibited in the word Guanxi will be discussed shortly. As stated earlier, the concept of Guanxi can be loosely translated into 'special relationship' or 'connection'. It can be further extended to necessitating very personal interactions with people and always involves an obligated reciprocity (Leung, Wong, and Wong, 1996). In alignment with the collectivism literature, the collectivity depends on the loyalty of the individuals to the group. In the case of Hong Kong, this collectivity is the family. Thus their loyalty is very strong to familial ties. Anything outside these familial ties is not very strong as can be seen from the following passage:

> Hong Kong's collectivism is familistic. Family relations engender a strong in-group orientation, while ties with non-family, out-group persons or groups are weak. Commitment, loyalty and obligation are to the family and not any other group, including the collective abstractions of society and community. Hong Kong society is described as 'minimally integrated' and characterised by 'utilitarian familism' (Lau 1982, cited in Westwood and Posner, 1997, p. 44).

Hong Kong pulls from the West in that its legal and educational environment is similar to that of the U.S. (Bond and King 1985, cited in Ralston et al, 1992, p. 665). Ralston et. al (1992) supports this Westernisation of Hong Kong by stating that "many Hong Kong managers have received Western style management education at overseas or local institutions, or Western style training. They also consume the dominant American managerial orthodoxy in the business and popular media. The U.S. management model remains a viable one that many Hong Kong managers accept as a given and feel obligated to emulate" (57-58). Although Hong Kong is predominately Chinese in its people and

cultural behaviour, the Hong Kong people have been known for their industriousness, tenacity, risk taking, pluralism, and efficiency (Lewis, 1996). It is the aforementioned characteristics (of the East) along with latter characteristics (of the West) that provide support for this middle result on the humanism scale.

Hong Kong also scored moderately high on the instrumentalism construct. This high instrumentalism score indicates less regard for people and people are primarily seen only as a resource can be justified in two ways. The first is attributed to the special relationship to the family as the in-group. Anyone outside that in-group do not get as much commitment, loyalty, and obligation as they would have. The ties to this out-group are very weak, thus providing support for the high instrumentalism correlation. The second reason for the high correlation to the instrumentalism scale resides in how political systems have operated in Hong Kong. Ralston et al., (1995) argues the following:

> the Hong Kong Chinese suffer from insecurity due the transiency of the social and political systems under which they have functioned, and a high level of system mistrust in a 'minimally' integrated society' bolstered by limited traditions of trust in government, the law and other institutions. This together with a culturally informed fatalism leads to strong drives to gain security through independent wealth and therefore a strong money drive and a high level of materialism (46).

It is this insecurity, and mistrust in a 'minimally' integrated society and government coupled with a fatalistic belief and materialism that would prompt individuals to be treated and/or regarded less. This fosters a look out for me, highly individualistic, attitude, thus providing unconditional support for the high instrumentalism construct.

Finally, Japan proved to be the only country that stood completely on its own in terms of the way it correlated to the constructs- high on humanism, and moderately low on instrumentalism. Japan was the only country that did not have contradicting results, and fully supports everything we know of Japanese management systems. The Japanese

management system has deep traditional and cultural roots, which makes the Japanese very unique in their management practices. Things such as the relationship to shareholders and employees, consensual decision making, lifetime employment and a fairly unique compensation system are all factors which have contributed in varying degrees to corporate integration and support for the current results (Chen, 1995). When compared to their American counterparts for example, in regards to shareholders and employees, the Japanese contrasts sharply. The Japanese don't have to worry so much (if at all) about pleasing shareholders (in terms of payout). Also, management does not have to serve the interests of workers who have less stake in the company (Chen, 1995). This is because there is no separation of ownership between the company and management as it is in America (where they appoint (usually) an outside board of directors). This forces a tighter and closer relationship between employees exhibited in Japanese companies thus providing support for the high humanism and low instrumentalism correlation. In regards to the consensual decision making and the lifetime employment system (although currently starting to change) of the Japanese, one can begin to understand the intricacies of this tight knit relationship, and dependency between the Japanese. Also, this relationship between the employer and the employee can be extended to that of a family:

> By recruiting someone, the company assumes the obligation of a family to take care of him for his entire career. This means that the company must be prepared to make sacrifices for its employees. Even when the company is experiencing a business downturn, it is still obligated to carry the burden of protecting the job security of its employees. With this exchange of commitments, the Japanese company becomes an extension of an employee's own family...as the employee grows with the company, he becomes increasingly entrenched within the corporate family. The result is an employee being a part of the company as much as the company being a part of the employee. During the first few years, a new employee is constantly shifted between departments to learn job sills as well as the nature of the company's activities, its history, and its culture. He may live in a company dormitory, thus having extensive social exchanges with his colleagues and further deepening his understanding of the company. In this

> way, the Japanese company becomes a real family- type social organisation (Chen, 1997, p. 188-189)

This two-way reciprocal relationship (between the company and the employee) gives rise to treating people with high regard, and seeing individuals as having an end value in themselves. Nothing is feared more in Japanese society than being excluded from the group. Hofstede (1980) also agrees with this dependency between individuals when he states:

> More collectivist societies call for greater emotional dependence of members on their organisations; in a society in equilibrium, the organisations should in return assume a broad responsibility for their members. Whenever organisations cease to do that... there is disharmony between people's values and the social order; this will lead to either a shift in values toward more individualism, or pressure toward a different, more collectivist social order (such as state socialism), or both (217).

This mentality contrasts sharply with that of the Americans, Australians, and even the Koreans in regards to layoffs where in an economic downturn, these countries don't have a problem laying people off. Lastly, the compensation system present in Japan is another factor that contributes to the positive humanism and negative instrumentalism correlation. Compared with the Americans, the Japanese share more equally in the cash pay from the company. Japanese executive pay levels are usually set within tolerable ranges in comparison with other levels of compensation in the company. This emphasis on equality, and togetherness not only contributes to the "relatively low degree of income distribution" but also enhances the "degrees of integration and the sense of common destiny" present in the Japanese ideology (Chen, 1995, p. 192-193).

As seen from the current research, cross-national differences in ethical beliefs can be attributed to a whole list of factors ranging from cultural factors to the literature around individualism/collectivism, to Schwartz's new value dimensions, and to economic factors.

The increasing popularity of individualism-collectivism (I/C) as an explanatory concept in cross-cultural research has been attended by a growing diversity in the manner in which the dimension has been defined. Individualism and collectivism are more complex than Hofstede (1980) suggests. Hofstede's (1980) own operationalisation relied upon the opposition of the individualistic work goals of personal time, freedom, and challenge to the more contextualised goals of training opportunities, good physical environment, and chance to use one's skills. The Hofstede operationalisation does not separate different priorities in one's interpretation of work-role obligations therefore leaving a variety of open interpretations. Viewed from this broader perspective, the Hofstede model only provides a partial explanation of why ethical beliefs vary across. This is not surprising since Hofstede sought value dimensions across countries based on ecological, technological, social, and economic factors (Schwartz, 1994a, p.118). Schwartz's value dimensions Autonomy vs. Conservatism and Self-Enhancement vs. Self-Transcendence allows more flexibility in understanding cultural differences. This is where Schwartz's work fills in the gap of cultural variations compared with Hofstede.

As previously stated, from the onset of this research, the aim of the research was to define managers' value system across seven countries using two constructs- utilitarianism-formalism; and humanism-instrumentalism. Along with defining the managers' value orientation, the aims of the study were to see if a picture could be painted and/or developed about each country, thus providing specific tangible evidence as to the different value orientations that countries may possess. The humanism scale indicated cultural differences as predicted by 'Western' and 'non-western' cultures. The instrumental scale proved more problematic to interpret, providing only confirmation of the classic Japanese profile which is commonly referred to in the management literature. Many scholars in the

West tend to agree to one point: Asian management focuses on people, while Western management focuses on work tasks (Totoki 1990, cited in Chen, 1995, p.299). This is not to say that one method is better or worse than the other because both methods have their strengths and weaknesses as previously outlined.

Implications of the Current Research

Understanding the values of managers continues to be of significance for researchers and practitioners alike. As previously stated in this research, appreciating the different values held by managers in organisations will lead to the development of strong cross-cultural relations. Managers will be better equipped to deal and work with individuals from different countries. This will especially be the case in overseas assignments and cross-national business negotiations and transactions. Westwood and Posner (1997) illustrate the point of understanding a company's value system in regards to international assignment selection and training procedures for the U.S. and Hong Kong:

> ...it would be beneficial for a U.S. company assigning a manager to Hong Kong to know that Hong Kong colleagues, guided by a larger power distance and a sense of hierarchical ordering, are less likely to put as much value on subordinates than they are. Hong Kong managers are likely to engage in managerial styles that are less inclusionary with respect to subordinates, with less consultation and lower levels of delegative authority. They are also less likely to be committed to employee development than their U.S. counterparts (60).

Also, when embarking upon cross -cultural value research, it is extremely important not to commit the 'similar to me fallacy' (Adler 1991) and assume a natural values affinity between countries. For example, in the present research, Australia and America were indeed similar to one another in their correlations against the humanism and instrumentalism construct. Although managers from these two countries may be similar to one another, they still maintain their cultural differences, which has implications for different business strategies. For example, "Australian concerns for 'value for community'

and 'service to public' will lead them to consider business strategies and decisions somewhat differently from U.S. managers, who may be more concerned about maximising organisational growth" (Westood and Posner, 1995, p. 60). In joint venture situations and cross-cultural negotiations, such disparities, if not attended to, could lead to very damaging results. However, in spite of these differences and their implications, international managers "can perhaps take comfort in the fact that there is probably more similarity in business and managerial orientations than there is difference. There may actually be less value based differences of viewpoints than might have been anticipated, even between managers of cultures that were assumed to be elementally different" (Westwood and Posner, 1997, p. 61).

Future Research

From the data that had been collected, there are so many different avenues this research could have taken. One interesting direction that this research could have taken would have been to compare the results of 'what I think' to 'what others in my organisation think' along the humanism and instrumentalism constructs.

Additionally there was a considerable amount of demographic information that was asked for of the respondents that was not used in the analysis. Comparisons could have been made between economic factors in each country to the level of technology present and then compare that to humanism and instrumentalism scales. An even more ambitious project would examine the degree of religion in each country and its effects on the two scales.

Another example lies in the statistical analysis. There was so much information that came out of the statistical analyses that were not used. Specifically, correlations against each individual country to the humanism and instrumentalism scale were run along with correlations against each individual country to each individual statement for all three

scenarios in Part 3 of the questionnaire. This provided an extensive and vast amount of information. But, as stated before, due to time and space constraints of this project, it was decided to leave this part of the analysis out for fear complicating things. Additionally, another analysis could have been done on each scenario against the scales (i.e. justice, relativist, egoism, utilitarianism, deontology, and ethicality) for each country, which again would have provided a huge bulk of information that would have been interesting to see. Although the results of the utilitarianism -formalism construct, and the results from part three, couldn't be utilised in the current research, this does not impede upon the learning that took place during this project. Nor does it mean that the project was wasted. It simply indicates a different turn of events from what was originally hypothesised. But, the information around the humanism and instrumentalism constructs proved to be more than enough. This is part of the whole research process.

Limitations of the Current Work

One thing that all researchers in cross-cultural studies try to do is break down the concept of 'culture' into compartments that can be understood (e.g. devising cultural value dimensions). This has to be done in order to try to grasp the complexity of the subject. While the present study has made a worthwhile contribution to research in comparative ethics/values, the reader should be cautioned of its limitations. First, in focusing the discussion of this paper on the humanism and instrumentalism construct, the cultural dimensions chosen may not be an appropriate or adequate explanation for the countries examined. It is unlikely that explanations based on these two dimensions exhaust all possible explanations of differences in ethical attitudes among managers from different nations. This in itself may be cross-culturally problematic and a limitation on this study.

Second, the results of this study must be qualified in terms of the sample used. The sample size is small in comparison to other cross-cultural research. Extensive

sampling was beyond the resources of the investigator. Thus, the data collected here only represents a snapshot view of a particular country and not a comprehensive view. Additionally, the geographically restrictive nature of sampling (such as the U.S. and Russia for example) makes it unlikely for a study of this nature to represent all managers within a particular country. One way of overcoming this would be to increase the sample size and obtaining respondents from different areas of a particular country (in order to be more representative of the cultural group). Studies of this nature should be done over a period of time (or replicated) to mark differences that might have occurred (along the humanism and instrumentalism constructs). However, studies such as the present one may be valuable in establishing both the theory and the measures that may be used for extensive testing in future research.

Lastly, by adapting the phenomenological and deontological approach to ethics, the findings of this project are necessarily limited by the initial choice of questionnaire items. The items or the questionnaire may be regarded as an imposed etic construction (Berry and Triandis, 1980). Each of the items chosen for the questionnaire was done so on the basis that they related either to the humanism/instrumentalism construct, or to the utilitarianism/formalism construct. Therefore, these imposed etic constructs may be at the same time imposing particular cultural constructs that may be inappropriate to some of the countries surveyed. In this collaborative project, I have tried to minimise this problem as much as possible by subjecting the items used on the questionnaire to the scrutiny of the project members in different countries. This has provided some safe guards against the types of etic-emic problems encountered by mono-cultural investigations into other people's culture.

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Management Values and Decision-making Questionnaire

oduction: We would be pleased if you would take the time to fill in this questionnaire about the way managers make sions based on different value judgements. It is part of a survey across a number of different countries. The results will be alue to managers in their decision making activities. The information you supply is **confidential.** We do not ask for your e. However, if you are interested in the results of the survey, then please attach your business card to this questionnaire so we may send you the information. Thank you for your participation. We appreciate your time.

sh to receive a summary of the survey [ ]

se provide the following information:

position: Senior management [ ] Middle management [ ] Junior management [ ] Number of subordinates.....

onality of company..... Sector of activity..... Size of organization: Large [ ] Medium [ ] Small [ ]
Number of employees.....

Male [ ] Female [ ] Nationality..... Native language.....

company has a code of ethics yes [ ] no [ ] Have you had any ethics training? yes [ ] no [ ]

RT 1.

se circle the most appropriate number for each scale from 1(strongly disagree) to 5 (strongly agree).

	What I think disagree agree	**What most people in my organization would think** disagree agree
People should be regarded primarily as a resource in an organization, just like any other resource, such as money, machinery or buildings	1 2 3 4 5	1 2 3 4 5
The main objective of any organization should be the fulfilment of the people within it	1 2 3 4 5	1 2 3 4 5
An employee in an organization should be seen primarily as a means of obtaining the objectives of the organization	1 2 3 4 5	1 2 3 4 5
An organization should be seen primarily as a means of obtaining the objectives of the people who work in it	1 2 3 4 5	1 2 3 4 5
The main value of a person in an organization is to achieve results for the organization	1 2 3 4 5	1 2 3 4 5
A person in an organization should be valued mainly as a person in his or her own right	1 2 3 4 5	1 2 3 4 5
It is the results of an organization which are the most important factor	1 2 3 4 5	1 2 3 4 5
It is the people in an organization which are the most important factor	1 2 3 4 5	1 2 3 4 5
The whole point of an organization is to make money	1 2 3 4 5	1 2 3 4 5
The whole point of an organization is to benefit its members	1 2 3 4 5	1 2 3 4 5

	What I think	What most people in my organization would think
	disagree agree	disagree agree
An organization should be mainly concerned with productivity	1 2 3 4 5	1 2 3 4 5
An organization should be mainly concerned with people	1 2 3 4 5	1 2 3 4 5
Employees should always be consulted about important decisions which will affect them	1 2 3 4 5	1 2 3 4 5
It is always best to tell employees about decisions which will affect them	1 2 3 4 5	1 2 3 4 5
Organizations should be completely democratic	1 2 3 4 5	1 2 3 4 5
There is no place for democracy in organizations	1 2 3 4 5	1 2 3 4 5
Organizations should be concerned primarily with results	1 2 3 4 5	1 2 3 4 5
Organizations should be seen primarily as networks of human relations	1 2 3 4 5	1 2 3 4 5
People should mainly be rewarded in organizations for achieving results	1 2 3 4 5	1 2 3 4 5
People should be rewarded in organizations according to their loyalty	1 2 3 4 5	1 2 3 4 5

RT 2.

ase circle the most appropriate number for each scale from 1(strongly disagree) to 5 (strongly agree).

	What I think
	disagree agree
When making ethical decisions you should pay attention only to your conscience	1 2 3 4 5
When making ethical decisions you should pay attention only to the consequences of your actions	1 2 3 4 5
It is preferable always for a society to follow tradition, maintaining its distinctive identity	1 2 3 4 5
It is preferable always for a society to be adaptable and responsive to new conditions	1 2 3 4 5
Telling lies is wrong because it is not right for anyone to lie	1 2 3 4 5
Telling lies is wrong because it can lead to further problems depending on the results of the lie	1 2 3 4 5
A person should always be judged on what he or she has achieved in life	1 2 3 4 5
A person should always be judged on his or her principles and integrity	1 2 3 4 5
Unethical behaviour can be described mainly as violating a principle of law	1 2 3 4 5
Unethical behaviour can be described mainly as causing a degree of harm	1 2 3 4 5
Lying is always a matter of the type of person you are: you are either a liar or you are not	1 2 3 4 5
Lying is always a matter of degree: everyone lies to a certain extent	1 2 3 4 5
I try to obtain agreement on ethical matters by working out points of principles and agreement	1 2 3 4 5

	What I think disagree agree
try to obtain agreement on ethical matters by trying to get a workable compromise	1 2 3 4 5
he aim of science is primarily to discover truths	1 2 3 4 5
he aim of science is primarily to solve problems	1 2 3 4 5
he purpose of government should always be to enable its citizens to lead a happy and successful life	1 2 3 4 5
he purpose of government should always be to enable its citizens to be fairly and justly treated nder the law	1 2 3 4 5
thics should always be firmly based on solid principles hich have been applied in the past	1 2 3 4 5
thics should always be based on the consequences of actions	1 2 3 4 5

T 3.

se read the following scenarios. Rate the decision on the various scales below by circling a number.

a time of economic recession, profits have been significantly reduced. The company could struggle on for another year, his would mean greatly depleting financial reserves to a dangerous level. Unemployment in the local community is now high. The company decides to make redundant (lay off) up to a third of the workforce as necessary.

decision is:			
	Fair	1 2 3 4 5	Unfair
	Acceptable in my culture	1 2 3 4 5	Not acceptable in my culture
	Acceptable to me	1 2 3 4 5	Not acceptable to me
	Acceptable to people I most admire	1 2 3 4 5	Not acceptable to people I most admire
	Acceptable to my family	1 2 3 4 5	Not acceptable to my family
	Not selfish	1 2 3 4 5	Selfish
	Prudent	1 2 3 4 5	Not prudent
	Under no moral obligation to act otherwise	1 2 3 4 5	Morally obliged to act otherwise
	In the best interests of the company	1 2 3 4 5	Not in the best interests of the company
	Efficient	1 2 3 4 5	Inefficient
Okay if actions can be justified by their consequences		1 2 3 4 5	Not okay if actions can be justified by their consequences
Does not compromise an important rule by which I live		1 2 3 4 5	Compromises an important rule by which I live
	On balance, tends to be good	1 2 3 4 5	On balance, tends to be bad
	Leads to the greatest good for the greatest number	1 2 3 4 5	Leads to the least good for the greatest number
	Maximizes pleasure	1 2 3 4 5	Minimizes pleasure
	Does not violate an unwritten contract	1 2 3 4 5	Violates an unwritten contract
	Morally right	1 2 3 4 5	Not morally right
	Obligated to act in this way	1 2 3 4 5	Not obligated to act in this way
	Generally an ethical decision	1 2 3 4 5	**Generally not an ethical decision**

ou know that sometimes when your colleague goes on business trips he sometimes inflates the amount of expenses he claim back from the company by about 50%. You speak to him about it and he says that he gives a lot of his time to the pany on these trips, and this is just fair recompense. You decide to report this to a superior.

decision is:							
	Fair	1	2	3	4	5	Unfair
	Acceptable in my culture	1	2	3	4	5	Not acceptable in my culture
	Acceptable to me	1	2	3	4	5	Not acceptable to me
	Acceptable to people I most admire	1	2	3	4	5	Not acceptable to people I most admire
	Acceptable to my family	1	2	3	4	5	Not acceptable to my family
	Not selfish	1	2	3	4	5	Selfish
	Prudent	1	2	3	4	5	Not prudent
	Under no moral obligation to act otherwise	1	2	3	4	5	Morally obliged to act otherwise
	In the best interests of the company	1	2	3	4	5	Not in the best interests of the company
	Efficient	1	2	3	4	5	Inefficient
Okay if actions can be justified by their consequences		1	2	3	4	5	Not okay if actions can be justified by their consequences
Does not compromise an important rule by which I live		1	2	3	4	5	Compromises an important rule by which I live
	On balance, tends to be good	1	2	3	4	5	On balance, tends to be bad
	Leads to the greatest good for the greatest number	1	2	3	4	5	Leads to the least good for the greatest number
	Maximizes pleasure	1	2	3	4	5	Minimizes pleasure
	Does not violate an unwritten contract	1	2	3	4	5	Violates an unwritten contract
	Morally right	1	2	3	4	5	Not morally right
	Obligated to act in this way	1	2	3	4	5	Not obligated to act in this way
	Generally an ethical decision	1	2	3	4	5	Generally not an ethical decision

n employee has been late on a number of occasions and his productivity has gone down significantly over the last six ths. You know that the employee financially supports an extended family. Members of his work team have said they will k harder to compensate for the employees deficiencies. You accept this.

decision is:							
	Fair	1	2	3	4	5	Unfair
	Acceptable in my culture	1	2	3	4	5	Not acceptable in my culture
	Acceptable to me	1	2	3	4	5	Not acceptable to me
	Acceptable to people I most admire	1	2	3	4	5	Not acceptable to people I most admire
	Acceptable to my family	1	2	3	4	5	Not acceptable to my family
	Not selfish	1	2	3	4	5	Selfish
	Prudent	1	2	3	4	5	Not prudent
	Under no moral obligation to act otherwise	1	2	3	4	5	Morally obliged to act otherwise
	In the best interests of the company	1	2	3	4	5	Not in the best interests of the company
	Efficient	1	2	3	4	5	Inefficient
Okay if actions can be justified by their consequences		1	2	3	4	5	Not okay if actions can be justified by their consequences
Does not compromise an important rule by which I live		1	2	3	4	5	Compromises an important rule by which I live
	On balance, tends to be good	1	2	3	4	5	On balance, tends to be bad
	Leads to the greatest good for the greatest number	1	2	3	4	5	Leads to the least good for the greatest number
	Maximizes pleasure	1	2	3	4	5	Minimizes pleasure
	Does not violate an unwritten contract	1	2	3	4	5	Violates an unwritten contract
	Morally right	1	2	3	4	5	Not morally right
	Obligated to act in this way	1	2	3	4	5	Not obligated to act in this way
	Generally an ethical decision	1	2	3	4	5	Generally not an ethical decision

Appendix B

Strengths and Weaknesses of Utilitarianism

The greatest strength of utilitarian analysis is its liberality. This type of thinking emphasises and encourages broad-minded and tolerant thinking, and it appeals to no authority in resolving differences in opinion. In theory, "personal preferences are given, and homogeneity of opinion is not necessary to achieve the greatest good for the greatest number. It doesn't even require majority vote as long as the greatest good can be achieved in no other way" (Brady, 1990, p.43). Another strength of utilitarian thinking lies in the fact that it describes much of the human decision making process (weighing out different options, then choosing the best one). Utilitarianism also has its weaknesses. One of these includes the possibility of injustice regarding the distribution of goods. Additionally, one might argue that utilitarianism encourages preferential manipulation- if the best alternative is the one that is the most satisfying, then the way one goes about increasing satisfaction would be to match the available alternatives to existing preferences (Brady, 1990). The biggest weakest of utilitarianist thinking according to Kant, is "that it does not regard human behaviour as intrinsically valuable. If the utilitarian is continuously deciding what to do based not on the value of the action but on the consequences which in turn are assessed on their ability to satisfy human preferences; then nothing acquires moral stature in and of itself but only in instrumental terms as a means to the satisfaction of some end" (Brady, 1990, p. 49).

Appendix C

Strengths and Weaknesses of Formalism

The strengths of formalistic thinking lies in the fact that it produces a system of principles or rules that 'map out' acceptable behaviors and warn of questionable acts (Brady, 1990, p.52). It also tries to provide direction, stability, boundaries and opportunities for people. One of the weaknesses of formalistic thought is that it tends to be complex and applied to larger things such as corporations. It also tends to be dogmatic in that there is a rule for everything, and that decisions can't be made outside the boundaries of the rules (Brady, 1990, p.53-54). It doesn't allow for much flexibility or change. This type of thinking is usually found in large bureaucracies with rigid organizational structures. Another weakness of this type of thinking lies in its tendency to treat everyone involved in the process alike and to ignore valuable differences among individuals. (Brady, 1990, p.54).

Appendix D

Jackson's (1998) Instrumental and Humanistic Organisational and Management Approaches

Components	Instrumental	Humanistic
Strategies	• market orientation • high risk • explicit objectives	• community oriented • low risk • implicit objectives
Structure	• lower hierarchy • centralised/decentralised	• less/more authoritarian • high/low consultation
Decision-making	• lower uncertainty avoidance	• higher uncertainty avoidance
Character	• ethically explicit	• ethically implicit
Internal Policies	• opportunities based on ability • explicit rules for employee relations	• opportunity based on developmental needs • basis for employee relations is implicit
Internal Climate	• more internal competition • strong/weak unions • harmony/conflicts • motivating/not motivating • encourage/does not encourage diversity of opinion	• less internal competition • strong/weak unions • harmony/conflict • motivating/not motivating • encourage/does not encourage diversity of opinion
External Policies	• explicit policies on client relations • results focus	• implicit policies on client relations • low results focus
Managers' Characteristics	• expertise based on identifiable characteristics	• expertise based on position or person
People Orientation	• human resources are a means to attain organisational objectives	• well-being of people and their development is the main objective of the organisation

Components	Instrumental	Humanistic
Work Motivators	• unpredictability • ambition • autonomy • goal setting • more/less to direct others • more/less work centrality	• security • development • less autonomy • supporting the group • more/less to direct others • more/less work centrality
Orientation to self, collective and business	• depending on self • less/more confrontational • results of organisation are paramount • explicit/pragmatic ethicality • explicit/implicit loyalty to organisation • universalistic relationship with relatives • achievement orientation	• good of the group important • less/more confrontational • well being of people is objective of organisation • implicit ethicality • explicit/implicit loyalty to organisation • obligation based relationship with relatives • being oriented
Cultural Factors	• internal locus of control • decision based on perceived outcomes • mistrust of human nature • believing reward should be based on achievement • working/not working through hierarchy	• external locus of control • decisions based on previous principles • trusting of human nature • believing reward should be based on who you are • working/not working through the hierarchy

Appendix E

Reliability Analysis- Scale (Alpha)
Utilitarianism

Item Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item Total Correlation	Alpha if Item Deleted
B02	32.3547	19.0138	.2779	.5191
B04	31.5504	20.6091	.2374	.5325
B06	31.8682	20.0370	.1808	.5464
B07	32.5659	18.4675	.3043	.5107
B10	32.2209	18.7472	.3112	.5094
B12	32.0543	20.8475	.0824	.5747
B14	32.2442	19.0587	.3370	.5049
B16	31.9516	19.0870	.3153	.5098
B17	31.7500	18.6733	.3419	.5014
B20	32.4399	21.2527	.0732	.5724

N of Cases = 516.0 N of Items = 10
Alpha = .5555

Reliability Analysis- Scale (Alpha)
Formalism

Item Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item Total Correlation	Alpha if Item Deleted
B01	30.6224	21.6756	.2300	.6249
B03	31.1657	21.8335	.2770	.6127
B05	30.5087	20.6288	.3335	.6000
B08	30.3699	22.4420	.2352	.6208
B09	31.2081	20.5667	.3620	.5933
B11	31.3603	20.1692	.3485	.5963
B13	30.4547	22.3179	.2798	.6124
B15	30.2601	21.0384	.3502	.5967
B18	29.8189	22.7548	.2602	.6163
B19	30.8902	21.3258	.3205	.6033

N of Cases = 519.0 N of Items = 10
Alpha = .6328

APPENDIX F

Utilitarianism-Formalism Factor Analysis

Correlation Matrix

		B02	B04	B06	B07	B10	B14	B16
orrelation	B02	1.000	.143	.004	.184	.171	.206	.148
	B04	.143	1.000	.172	.058	.166	.179	.107
	B06	.004	.172	1.000	.161	.141	.070	.144
	B07	.184	.058	.161	1.000	.202	.093	.164
	B10	.171	.166	.141	.202	1.000	.164	.177
	B14	.206	.179	.070	.093	.164	1.000	.219
	B16	.148	.107	.144	.164	.177	.219	1.000
	B17	.184	.143	.142	.203	.143	.200	.229
	B20	-.005	-.100	-.014	.094	.050	.125	.169
	B01	.275	.111	.013	.154	.147	.005	.079
	B03	.245	-.065	.041	.246	.170	.148	.155
	B05	-.036	.028	.517	.122	.086	-.022	.067
	B08	-.034	.071	.265	.113	.179	.005	.045
	B09	.025	-.011	.140	.190	.324	.127	.158
	B11	.091	-.014	.098	.175	.210	.099	.129
	B13	.005	.032	.208	.153	.078	.001	.125
	B15	.161	.074	.096	.159	.118	.135	.229
	B18	.069	.107	.180	.035	.075	.152	.221
	B19	-.047	-.147	-.008	.053	.018	.059	.165

		B17	B20	B01	B03	B05	B08	B09
rrelation	B02	.184	-.005	.275	.245	-.036	-.034	.025
	B04	.143	-.100	.111	-.065	.028	.071	-.011
	B06	.142	-.014	.013	.041	.517	.265	.140
	B07	.203	.094	.154	.246	.122	.113	.190
	B10	.143	.050	.147	.170	.086	.179	.324
	B14	.200	.125	.005	.148	-.022	.005	.127
	B16	.229	.169	.079	.155	.067	.045	.158
	B17	1.000	.075	.298	.211	.182	.038	.152
	B20	.075	1.000	.039	.237	.105	.044	.199
	B01	.298	.039	1.000	.129	.125	.067	.039
	B03	.211	.237	.129	1.000	.105	-.002	.191
	B05	.182	.105	.125	.105	1.000	.205	.251
	B08	.038	.044	.067	-.002	.205	1.000	.200
	B09	.152	.199	.039	.191	.251	.200	1.000
	B11	.146	.187	.171	.177	.236	.036	.263
	B13	.102	.085	.115	.019	.118	.210	.194
	B15	.361	.220	.215	.231	.083	.095	.118
	B18	.195	.226	.086	.068	.154	.181	.078
	B19	.073	.895	.051	.257	.161	.058	.207

Correlation Matrix

		B11	B13	B15	B18	B19
Correlation	B02	.091	.005	.161	.069	-.047
	B04	-.014	.032	.074	.107	-.147
	B06	.098	.208	.096	.180	-.008
	B07	.175	.153	.159	.035	.053
	B10	.210	.078	.118	.075	.018
	B14	.099	.001	.135	.152	.059
	B16	.129	.125	.229	.221	.165
	B17	.146	.102	.361	.195	.073
	B20	.187	.085	.220	.226	.895
	B01	.171	.115	.215	.086	.051
	B03	.177	.019	.231	.068	.257
	B05	.236	.118	.083	.154	.161
	B08	.036	.210	.095	.181	.058
	B09	.263	.194	.118	.078	.207
	B11	1.000	.115	.177	.081	.200
	B13	.115	1.000	.241	.115	.120
	B15	.177	.241	1.000	.217	.195
	B18	.081	.115	.217	1.000	.209
	B19	.200	.120	.195	.209	1.000

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.699
Bartlett's Test of Sphericity	Approx. Chi-Square	2133.012
	df	171
	Sig.	.000

Anti-image Matrices

		B02	B04	B06	B07	B10	B14
Anti-image Covariance	B02	.800	-5.805E-02	8.260E-03	-6.876E-02	-5.289E-02	-.107
	B04	-5.805E-02	.861	-9.230E-02	7.799E-04	-9.707E-02	-.108
	B06	8.260E-03	-9.230E-02	.634	-5.659E-02	-3.925E-02	-2.939E-02
	B07	-6.876E-02	7.799E-04	-5.659E-02	.832	-5.200E-02	1.317E-02
	B10	-5.289E-02	-9.707E-02	-3.925E-02	-5.200E-02	.787	-4.150E-02
	B14	-.107	-.108	-2.939E-02	1.317E-02	-4.150E-02	.836
	B16	-4.633E-02	-3.295E-02	-5.879E-02	-5.332E-02	-5.926E-02	-9.303E-02
	B17	-1.029E-02	-5.167E-02	-1.004E-02	-6.460E-02	3.933E-03	-9.170E-02
	B20	-1.138E-02	-1.211E-02	-1.659E-03	-3.996E-02	-1.357E-02	-4.589E-02
	B01	-.176	-5.758E-02	8.190E-02	-3.813E-02	-5.862E-02	8.382E-02
	B03	-.146	8.790E-02	-1.863E-03	-.127	-5.752E-02	-4.724E-02
	B05	4.108E-02	2.031E-02	-.310	3.193E-04	4.278E-02	6.020E-02
	B08	4.262E-02	-1.498E-02	-.102	-4.592E-02	-9.705E-02	1.801E-02
	B09	2.855E-02	3.834E-02	3.870E-02	-4.631E-02	-.191	-5.168E-02
	B11	-1.207E-02	3.534E-02	2.103E-02	-5.721E-02	-9.364E-02	-3.771E-02
	B13	1.970E-02	4.428E-03	-.106	-7.384E-02	2.800E-02	3.457E-02
	B15	-3.150E-02	-1.429E-02	-1.829E-03	-1.679E-03	4.472E-03	-3.846E-03
	B18	-2.112E-02	-4.735E-02	-5.304E-02	5.759E-02	1.053E-02	-5.953E-02
	B19	3.014E-02	3.388E-02	2.070E-02	3.994E-02	2.346E-02	3.459E-02
Anti-image Correlation	B02	.725[a]	-6.996E-02	1.161E-02	-8.429E-02	-6.667E-02	-.130
	B04	-6.996E-02	.708[a]	-.125	9.210E-04	-.118	-.127
	B06	1.161E-02	-.125	.627[a]	-7.792E-02	-5.557E-02	-4.040E-02
	B07	-8.429E-02	9.210E-04	-7.792E-02	.808[a]	-6.423E-02	1.579E-02
	B10	-6.667E-02	-.118	-5.557E-02	-6.423E-02	.763[a]	-5.116E-02
	B14	-.130	-.127	-4.040E-02	1.579E-02	-5.116E-02	.722[a]
	B16	-5.684E-02	-3.894E-02	-8.101E-02	-6.410E-02	-7.325E-02	-.112
	B17	-1.340E-02	-6.487E-02	-1.470E-02	-8.250E-02	5.164E-03	-.117
	B20	-2.951E-02	-3.024E-02	-4.830E-03	-.102	-3.544E-02	-.116
	B01	-.220	-6.942E-02	.115	-4.676E-02	-7.391E-02	.103
	B03	-.185	.107	-2.656E-03	-.157	-7.357E-02	-5.865E-02
	B05	5.803E-02	2.764E-02	-.491	4.420E-04	6.089E-02	8.318E-02
	B08	5.202E-02	-1.761E-02	-.140	-5.493E-02	-.119	2.150E-02
	B09	3.686E-02	4.768E-02	5.612E-02	-5.859E-02	-.248	-6.526E-02
	B11	-1.484E-02	4.187E-02	2.905E-02	-6.895E-02	-.116	-4.537E-02
	B13	2.403E-02	5.204E-03	-.145	-8.828E-02	3.442E-02	4.126E-02
	B15	-4.072E-02	-1.780E-02	-2.656E-03	-2.128E-03	5.826E-03	-4.864E-03
	B18	-2.588E-02	-5.589E-02	-7.299E-02	6.913E-02	1.300E-02	-7.133E-02
	B19	7.945E-02	8.605E-02	6.128E-02	.103	6.230E-02	8.917E-02

Anti-image Matrices

		B16	B17	B20	B01	B03	B05
Anti-image Covariance	B02	-4.633E-02	-1.029E-02	-1.138E-02	-.176	-.146	4.108E-02
	B04	-3.295E-02	-5.167E-02	-1.211E-02	-5.758E-02	8.790E-02	2.031E-02
	B06	-5.879E-02	-1.004E-02	-1.659E-03	8.190E-02	-1.863E-03	-.310
	B07	-5.332E-02	-6.460E-02	-3.996E-02	-3.813E-02	-.127	3.193E-04
	B10	-5.926E-02	3.933E-03	-1.357E-02	-5.862E-02	-5.752E-02	4.278E-02
	B14	-9.303E-02	-9.170E-02	-4.589E-02	8.382E-02	-4.724E-02	6.020E-02
	B16	.831	-6.994E-02	7.274E-03	2.272E-02	-1.257E-02	3.990E-02
	B17	-6.994E-02	.737	1.623E-02	-.157	-5.553E-02	-6.459E-02
	B20	7.274E-03	1.623E-02	.186	1.195E-02	1.654E-02	2.676E-02
	B01	2.272E-02	-.157	1.195E-02	.799	-4.290E-04	-7.333E-02
	B03	-1.257E-02	-5.553E-02	1.654E-02	-4.290E-04	.776	-1.784E-02
	B05	3.990E-02	-6.459E-02	2.676E-02	-7.333E-02	-1.784E-02	.627
	B08	3.902E-02	4.900E-02	1.137E-02	-3.708E-02	3.885E-02	-3.782E-02
	B09	-3.638E-02	-4.421E-02	-9.720E-03	6.238E-02	-5.211E-02	-.110
	B11	-1.569E-02	7.858E-03	1.744E-04	-7.571E-02	-2.169E-02	-.112
	B13	-3.280E-02	1.923E-02	3.093E-02	-5.720E-02	6.642E-02	4.750E-02
	B15	-6.595E-02	-.182	-3.572E-02	-5.678E-02	-8.761E-02	2.755E-02
	B18	-.103	-6.735E-02	-2.959E-02	-7.234E-03	2.484E-02	-3.282E-02
	B19	-2.511E-02	-4.166E-03	-.161	-1.275E-02	-5.054E-02	-4.129E-02
Anti-image Correlation	B02	-5.684E-02	-1.340E-02	-2.951E-02	-.220	-.185	5.803E-02
	B04	-3.894E-02	-6.487E-02	-3.024E-02	-6.942E-02	.107	2.764E-02
	B06	-8.101E-02	-1.470E-02	-4.830E-03	.115	-2.656E-03	-.491
	B07	-6.410E-02	-8.250E-02	-.102	-4.676E-02	-.157	4.420E-04
	B10	-7.325E-02	5.164E-03	-3.544E-02	-7.391E-02	-7.357E-02	6.089E-02
	B14	-.112	-.117	-.116	.103	-5.865E-02	8.318E-02
	B16	.856[a]	-8.939E-02	1.849E-02	2.788E-02	-1.564E-02	5.527E-02
	B17	-8.939E-02	.791[a]	4.384E-02	-.204	-7.344E-02	-9.505E-02
	B20	1.849E-02	4.384E-02	.574[a]	3.098E-02	4.349E-02	7.833E-02
	B01	2.788E-02	-.204	3.098E-02	.687[a]	-5.447E-04	-.104
	B03	-1.564E-02	-7.344E-02	4.349E-02	-5.447E-04	.795[a]	-2.557E-02
	B05	5.527E-02	-9.505E-02	7.833E-02	-.104	-2.557E-02	.624[a]
	B08	4.671E-02	6.231E-02	2.875E-02	-4.528E-02	4.812E-02	-5.214E-02
	B09	-4.606E-02	-5.946E-02	-2.601E-02	8.056E-02	-6.827E-02	-.160
	B11	-1.892E-02	1.007E-02	4.445E-04	-9.314E-02	-2.707E-02	-.155
	B13	-3.925E-02	2.444E-02	7.820E-02	-6.980E-02	8.223E-02	6.544E-02
	B15	-8.362E-02	-.245	-9.569E-02	-7.343E-02	-.115	4.023E-02
	B18	-.123	-8.596E-02	-7.511E-02	-8.864E-03	3.088E-02	-4.540E-02
	B19	-6.492E-02	-1.144E-02	-.878	-3.362E-02	-.135	-.123

Anti-image Matrices

		B08	B09	B11	B13	B15
Anti-image Covariance	B02	4.262E-02	2.855E-02	-1.207E-02	1.970E-02	-3.150E-02
	B04	-1.498E-02	3.834E-02	3.534E-02	4.428E-03	-1.429E-02
	B06	-.102	3.870E-02	2.103E-02	-.106	-1.829E-03
	B07	-4.592E-02	-4.631E-02	-5.721E-02	-7.384E-02	-1.679E-03
	B10	-9.705E-02	-.191	-9.364E-02	2.800E-02	4.472E-03
	B14	1.801E-02	-5.168E-02	-3.771E-02	3.457E-02	-3.846E-03
	B16	3.902E-02	-3.638E-02	-1.569E-02	-3.280E-02	-6.595E-02
	B17	4.900E-02	-4.421E-02	7.858E-03	1.923E-02	-.182
	B20	1.137E-02	-9.720E-03	1.744E-04	3.093E-02	-3.572E-02
	B01	-3.708E-02	6.238E-02	-7.571E-02	-5.720E-02	-5.678E-02
	B03	3.885E-02	-5.211E-02	-2.169E-02	6.642E-02	-8.761E-02
	B05	-3.782E-02	-.110	-.112	4.750E-02	2.755E-02
	B08	.840	-9.057E-02	5.793E-02	-9.816E-02	-3.020E-02
	B09	-9.057E-02	.750	-9.993E-02	-.101	2.450E-02
	B11	5.793E-02	-9.993E-02	.827	-2.425E-02	-5.442E-02
	B13	-9.816E-02	-.101	-2.425E-02	.840	-.146
	B15	-3.020E-02	2.450E-02	-5.442E-02	-.146	.748
	B18	-.112	3.241E-02	4.640E-03	-1.453E-02	-6.838E-02
	B19	-1.133E-02	-1.032E-02	-1.869E-02	-3.779E-02	1.365E-02
Anti-image Correlation	B02	5.202E-02	3.686E-02	-1.484E-02	2.403E-02	-4.072E-02
	B04	-1.761E-02	4.768E-02	4.187E-02	5.204E-03	-1.780E-02
	B06	-.140	5.612E-02	2.905E-02	-.145	-2.656E-03
	B07	-5.493E-02	-5.859E-02	-6.895E-02	-8.828E-02	-2.128E-03
	B10	-.119	-.248	-.116	3.442E-02	5.826E-03
	B14	2.150E-02	-6.526E-02	-4.537E-02	4.126E-02	-4.864E-03
	B16	4.671E-02	-4.606E-02	-1.892E-02	-3.925E-02	-8.362E-02
	B17	6.231E-02	-5.946E-02	1.007E-02	2.444E-02	-.245
	B20	2.875E-02	-2.601E-02	4.445E-04	7.820E-02	-9.569E-02
	B01	-4.528E-02	8.056E-02	-9.314E-02	-6.980E-02	-7.343E-02
	B03	4.812E-02	-6.827E-02	-2.707E-02	8.223E-02	-.115
	B05	-5.214E-02	-.160	-.155	6.544E-02	4.023E-02
	B08	.741[a]	-.114	6.952E-02	-.117	-3.810E-02
	B09	-.114	.774[a]	-.127	-.128	3.269E-02
	B11	6.952E-02	-.127	.840[a]	-2.908E-02	-6.918E-02
	B13	-.117	-.128	-2.908E-02	.706[a]	-.184
	B15	-3.810E-02	3.269E-02	-6.918E-02	-.184	.810[a]
	B18	-.134	4.097E-02	5.589E-03	-1.736E-02	-8.658E-02
	B19	-2.913E-02	-2.808E-02	-4.845E-02	-9.715E-02	3.719E-02

Anti-image Matrices

		B18	B19
Anti-image Covariance	B02	-2.112E-02	3.014E-02
	B04	-4.735E-02	3.388E-02
	B06	-5.304E-02	2.070E-02
	B07	5.759E-02	3.994E-02
	B10	1.053E-02	2.346E-02
	B14	-5.953E-02	3.459E-02
	B16	-.103	-2.511E-02
	B17	-6.735E-02	-4.166E-03
	B20	-2.959E-02	-.161
	B01	-7.234E-03	-1.275E-02
	B03	2.484E-02	-5.054E-02
	B05	-3.282E-02	-4.129E-02
	B08	-.112	-1.133E-02
	B09	3.241E-02	-1.032E-02
	B11	4.640E-03	-1.869E-02
	B13	-1.453E-02	-3.779E-02
	B15	-6.838E-02	1.365E-02
	B18	.834	-5.631E-03
	B19	-5.631E-03	.180
Anti-image Correlation	B02	-2.588E-02	7.945E-02
	B04	-5.589E-02	8.605E-02
	B06	-7.299E-02	6.128E-02
	B07	6.913E-02	.103
	B10	1.300E-02	6.230E-02
	B14	-7.133E-02	8.917E-02
	B16	-.123	-6.492E-02
	B17	-8.596E-02	-1.144E-02
	B20	-7.511E-02	-.878
	B01	-8.864E-03	-3.362E-02
	B03	3.088E-02	-.135
	B05	-4.540E-02	-.123
	B08	-.134	-2.913E-02
	B09	4.097E-02	-2.808E-02
	B11	5.589E-03	-4.845E-02
	B13	-1.736E-02	-9.715E-02
	B15	-8.658E-02	3.719E-02
	B18	.837[a]	-1.453E-02
	B19	-1.453E-02	.569[a]

a. Measures of Sampling Adequacy(MSA)

Rotated Component Matrix[a]

	Component					
	1	2	3	4	5	6
B19	.927					
B20	.911					
B01		.724				
B17		.615				
B15		.575				
B02		.508				
B09			.669			
B10			.662			
B07		.310	.497			
B11			.482			
B03		.344	.435			
B14				.694		
B04	-.305			.569		
B16				.519		
B18	.310			.471		
B05					.864	
B06					.781	
B13						.740
B08						.629

Extraction Method: Principal Component Analysis.
Rotation Method: Varimax with Kaiser Normalization.

a. Rotation converged in 8 iterations.

Appendix G

Reliability Analysis- Scale (Alpha)
Humanism

Item Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item Total Correlation	Alpha if Item Deleted
A02A	25.2981	23.5815	.5743	.7651
A04A	25.5192	24.4466	.4717	.7824
A06A	24.6981	24.8277	.5337	.7722
A08A	24.8173	25.1014	.5410	.7717
A10A	25.3904	24.9128	.4996	.7772
A12A	25.0942	25.1530	.5835	.7671
A13A	24.7981	26.4042	.3689	.7959
A15A	25.5942	23.5865	.5181	.7753

Reliability Coefficients
N of Cases = 520.0 N of Items = 8

Alpha = .7984

Reliability Analysis- Scale (Alpha)
Instrumentalism

Item Total Statistics

	Scale Mean if Item Deleted	Scale Variance if Item Deleted	Corrected Item Total Correlation	Alpha if Item Deleted
A05A	22.2669	13.6534	.4323	.6485
A07A	22.3598	13.4750	.4963	.6322
A09A	22.4816	13.6765	.3460	.6752
A11A	22.4178	13.6701	.4794	.6372
A17A	22.3617	14.0685	.4075	.6556
A19A	21.9497	15.0013	.3718	.6661
A03A	22.8936	13.8859	.3104	.6864

Reliability Coefficients

N of Cases = 517.0 N of Items = 7
Alpha = .6924

APPENDIX H
HUMANISM-INSTRUMENTALISM FACTOR ANALYSIS

Correlation Matrix

		A02A	A04A	A06A	A08A	A10A	A12A	A13A
Correlation	A02A	1.000	.455	.379	.372	.372	.431	.228
	A04A	.455	1.000	.296	.342	.271	.328	.169
	A06A	.379	.296	1.000	.339	.346	.379	.282
	A08A	.372	.342	.339	1.000	.395	.414	.325
	A10A	.372	.271	.346	.395	1.000	.451	.205
	A12A	.431	.328	.379	.414	.451	1.000	.282
	A13A	.228	.169	.282	.325	.205	.282	1.000
	A15A	.394	.302	.407	.330	.305	.392	.274
	A03A	.083	.138	.006	.035	.114	.107	.044
	A05A	.106	.105	.067	.120	.070	.077	.079
	A07A	.094	.037	.012	.029	.126	.085	.047
	A09A	.081	.110	.040	.008	.169	.038	.038
	A11A	.152	.114	.070	.109	.074	.256	.087
	A14A	-.021	-.055	-.058	.085	.032	-.014	.249
	A16A	-.041	.017	-.155	-.098	-.082	-.126	-.106
	A17A	-.047	-.051	-.051	.018	-.017	.033	.072
	A19A	.176	.098	.162	.115	.099	.194	.121

		A15A	A03A	A05A	A07A	A09A	A11A	A14A
Correlation	A02A	.394	.083	.106	.094	.081	.152	-.021
	A04A	.302	.138	.105	.037	.110	.114	-.055
	A06A	.407	.006	.067	.012	.040	.070	-.058
	A08A	.330	.035	.120	.029	.008	.109	.085
	A10A	.305	.114	.070	.126	.169	.074	.032
	A12A	.392	.107	.077	.085	.038	.256	-.014
	A13A	.274	.044	.079	.047	.038	.087	.249
	A15A	1.000	.064	.100	.020	.074	.091	-.068
	A03A	.064	1.000	.338	.237	.125	.219	.063
	A05A	.100	.338	1.000	.303	.185	.273	.142
	A07A	.020	.237	.303	1.000	.341	.357	.044
	A09A	.074	.125	.185	.341	1.000	.299	-.051
	A11A	.091	.219	.273	.357	.299	1.000	.079
	A14A	-.068	.063	.142	.044	-.051	.079	1.000
	A16A	-.165	.130	.099	.129	.121	.118	-.027
	A17A	-.046	.119	.268	.334	.198	.293	.127
	A19A	.121	.160	.216	.195	.219	.267	.122

		A16A	A17A	A19A
Correlation	A02A	-.041	-.047	.176
	A04A	.017	-.051	.098
	A06A	-.155	-.051	.162
	A08A	-.098	.018	.115
	A10A	-.082	-.017	.099
	A12A	-.126	.033	.194
	A13A	-.106	.072	.121
	A15A	-.165	-.046	.121
	A03A	.130	.119	.160
	A05A	.099	.268	.216
	A07A	.129	.334	.195
	A09A	.121	.198	.219
	A11A	.118	.293	.267
	A14A	-.027	.127	.122
	A16A	1.000	.026	.042
	A17A	.026	1.000	.318
	A19A	.042	.318	1.000

KMO and Bartlett's Test

Kaiser-Meyer-Olkin Measure of Sampling Adequacy.		.813
Bartlett's Test of Sphericity	Approx. Chi-Square	1669.725
	df	136
	Sig.	.000

Anti-image Matrices

		A02A	A04A	A06A	A08A	A10A	A12A
Anti-image Covariance	A02A	.625	-.186	-7.018E-02	-5.505E-02	-7.500E-02	-8.216E-02
	A04A	-.186	.716	-5.095E-02	-.105	-3.650E-03	-4.689E-02
	A06A	-7.018E-02	-5.095E-02	.687	-4.881E-02	-8.688E-02	-5.385E-02
	A08A	-5.505E-02	-.105	-4.881E-02	.673	-.130	-8.562E-02
	A10A	-7.500E-02	-3.650E-03	-8.688E-02	-.130	.666	-.165
	A12A	-8.216E-02	-4.689E-02	-5.385E-02	-8.562E-02	-.165	.588
	A13A	-1.898E-02	-4.192E-03	-9.816E-02	-.111	1.605E-02	-6.419E-02
	A15A	-9.579E-02	-4.344E-02	-.121	-4.799E-02	-2.566E-02	-8.106E-02
	A03A	1.876E-02	-7.578E-02	4.732E-02	4.809E-02	-5.815E-02	-2.390E-02
	A05A	-1.260E-02	-1.651E-02	-2.883E-02	-5.499E-02	2.658E-02	3.550E-02
	A07A	-3.991E-02	3.536E-02	9.028E-03	2.187E-02	-5.832E-02	5.722E-03
	A09A	1.743E-02	-5.970E-02	1.634E-02	5.330E-02	-.129	8.099E-02
	A11A	-2.564E-02	-1.405E-03	3.072E-03	-1.307E-02	8.111E-02	-.146
	A14A	1.045E-02	4.059E-02	7.669E-02	-4.338E-02	-5.210E-02	5.363E-02
	A16A	-1.984E-02	-5.446E-02	6.841E-02	1.236E-02	1.588E-02	5.661E-02
	A17A	5.832E-02	3.166E-02	4.413E-02	-1.927E-02	2.474E-02	-5.498E-03
	A19A	-6.015E-02	1.478E-02	-8.071E-02	2.770E-03	3.427E-02	-5.630E-02
Anti-image Correlation	A02A	.866[a]	-.278	-.107	-8.487E-02	-.116	-.135
	A04A	-.278	.846[a]	-7.263E-02	-.151	-5.287E-03	-7.226E-02
	A06A	-.107	-7.263E-02	.873[a]	-7.177E-02	-.128	-8.472E-02
	A08A	-8.487E-02	-.151	-7.177E-02	.873[a]	-.194	-.136
	A10A	-.116	-5.287E-03	-.128	-.194	.814[a]	-.264
	A12A	-.135	-7.226E-02	-8.472E-02	-.136	-.264	.837[a]
	A13A	-2.737E-02	-5.646E-03	-.135	-.155	2.242E-02	-9.544E-02
	A15A	-.146	-6.177E-02	-.176	-7.040E-02	-3.785E-02	-.127
	A03A	2.610E-02	-9.848E-02	6.279E-02	6.449E-02	-7.840E-02	-3.428E-02
	A05A	-1.825E-02	-2.234E-02	-3.983E-02	-7.678E-02	3.731E-02	5.302E-02
	A07A	-5.938E-02	4.915E-02	1.281E-02	3.137E-02	-8.410E-02	8.779E-03
	A09A	2.495E-02	-7.987E-02	2.232E-02	7.357E-02	-.178	.120
	A11A	-3.834E-02	-1.963E-03	4.382E-03	-1.884E-02	.118	-.226
	A14A	1.428E-02	5.183E-02	9.997E-02	-5.714E-02	-6.901E-02	7.558E-02
	A16A	-2.648E-02	-6.790E-02	8.707E-02	1.590E-02	2.054E-02	7.789E-02
	A17A	8.497E-02	4.310E-02	6.133E-02	-2.706E-02	3.494E-02	-8.261E-03
	A19A	-8.544E-02	1.962E-02	-.109	3.793E-03	4.718E-02	-8.246E-02

Anti-image Matrices

		A13A	A15A	A03A	A05A	A07A	A09A
Anti-image Covariance	A02A	-1.898E-02	-9.579E-02	1.876E-02	-1.260E-02	-3.991E-02	1.743E-02
	A04A	-4.192E-03	-4.344E-02	-7.578E-02	-1.651E-02	3.536E-02	-5.970E-02
	A06A	-9.816E-02	-.121	4.732E-02	-2.883E-02	9.028E-03	1.634E-02
	A08A	-.111	-4.799E-02	4.809E-02	-5.499E-02	2.187E-02	5.330E-02
	A10A	1.605E-02	-2.566E-02	-5.815E-02	2.658E-02	-5.832E-02	-.129
	A12A	-6.419E-02	-8.106E-02	-2.390E-02	3.550E-02	5.722E-03	8.099E-02
	A13A	.769	-8.929E-02	-5.241E-03	1.882E-02	-5.071E-03	-2.608E-02
	A15A	-8.929E-02	.691	-1.466E-02	-4.795E-02	2.126E-02	-3.213E-02
	A03A	-5.241E-03	-1.466E-02	.827	-.202	-7.951E-02	2.100E-02
	A05A	1.882E-02	-4.795E-02	-.202	.762	-9.983E-02	-3.239E-02
	A07A	-5.071E-03	2.126E-02	-7.951E-02	-9.983E-02	.723	-.152
	A09A	-2.608E-02	-3.213E-02	2.100E-02	-3.239E-02	-.152	.780
	A11A	1.623E-02	8.216E-04	-5.847E-02	-6.307E-02	-.128	-.137
	A14A	-.218	7.825E-02	-1.360E-02	-8.747E-02	1.167E-02	8.879E-02
	A16A	2.543E-02	9.404E-02	-6.951E-02	-3.974E-02	-4.817E-02	-5.102E-02
	A17A	-4.105E-02	3.704E-02	2.229E-02	-.105	-.150	-3.461E-02
	A19A	5.395E-03	-1.446E-02	-5.083E-02	-3.681E-02	5.556E-03	-9.908E-02
Anti-image Correlation	A02A	-2.737E-02	-.146	2.610E-02	-1.825E-02	-5.938E-02	2.495E-02
	A04A	-5.646E-03	-6.177E-02	-9.848E-02	-2.234E-02	4.915E-02	-7.987E-02
	A06A	-.135	-.176	6.279E-02	-3.983E-02	1.281E-02	2.232E-02
	A08A	-.155	-7.040E-02	6.449E-02	-7.678E-02	3.137E-02	7.357E-02
	A10A	2.242E-02	-3.785E-02	-7.840E-02	3.731E-02	-8.410E-02	-.178
	A12A	-9.544E-02	-.127	-3.428E-02	5.302E-02	8.779E-03	.120
	A13A	.798[a]	-.122	-6.572E-03	2.457E-02	-6.801E-03	-3.366E-02
	A15A	-.122	.877[a]	-1.940E-02	-6.608E-02	3.010E-02	-4.377E-02
	A03A	-6.572E-03	-1.940E-02	.747[a]	-.255	-.103	2.616E-02
	A05A	2.457E-02	-6.608E-02	-.255	.786[a]	-.135	-4.200E-02
	A07A	-6.801E-03	3.010E-02	-.103	-.135	.787[a]	-.203
	A09A	-3.366E-02	-4.377E-02	2.616E-02	-4.200E-02	-.203	.708[a]
	A11A	2.189E-02	1.169E-03	-7.605E-02	-8.542E-02	-.178	-.183
	A14A	-.269	.102	-1.617E-02	-.108	1.484E-02	.109
	A16A	3.059E-02	.119	-8.067E-02	-4.802E-02	-5.979E-02	-6.095E-02
	A17A	-5.391E-02	5.135E-02	2.825E-02	-.139	-.203	-4.515E-02
	A19A	6.908E-03	-1.955E-02	-6.280E-02	-4.736E-02	7.341E-03	-.126

Anti-image Matrices

		A11A	A14A	A16A	A17A	A19A
Anti-image Covariance	A02A	-2.564E-02	1.045E-02	-1.984E-02	5.832E-02	-6.015E-02
	A04A	-1.405E-03	4.059E-02	-5.446E-02	3.166E-02	1.478E-02
	A06A	3.072E-03	7.669E-02	6.841E-02	4.413E-02	-8.071E-02
	A08A	-1.307E-02	-4.338E-02	1.236E-02	-1.927E-02	2.770E-03
	A10A	8.111E-02	-5.210E-02	1.588E-02	2.474E-02	3.427E-02
	A12A	-.146	5.363E-02	5.661E-02	-5.498E-03	-5.630E-02
	A13A	1.623E-02	-.218	2.543E-02	-4.105E-02	5.395E-03
	A15A	8.216E-04	7.825E-02	9.404E-02	3.704E-02	-1.446E-02
	A03A	-5.847E-02	-1.360E-02	-6.951E-02	2.229E-02	-5.083E-02
	A05A	-6.307E-02	-8.747E-02	-3.974E-02	-.105	-3.681E-02
	A07A	-.128	1.167E-02	-4.817E-02	-.150	5.556E-03
	A09A	-.137	8.879E-02	-5.102E-02	-3.461E-02	-9.908E-02
	A11A	.715	-4.512E-02	-6.573E-02	-9.804E-02	-5.699E-02
	A14A	-4.512E-02	.856	3.788E-02	-2.989E-02	-8.166E-02
	A16A	-6.573E-02	3.788E-02	.898	5.112E-02	-3.076E-02
	A17A	-9.804E-02	-2.989E-02	5.112E-02	.753	-.185
	A19A	-5.699E-02	-8.166E-02	-3.076E-02	-.185	.793
Anti-image Correlation	A02A	-3.834E-02	1.428E-02	-2.648E-02	8.497E-02	-8.544E-02
	A04A	-1.963E-03	5.183E-02	-6.790E-02	4.310E-02	1.962E-02
	A06A	4.382E-03	9.997E-02	8.707E-02	6.133E-02	-.109
	A08A	-1.884E-02	-5.714E-02	1.590E-02	-2.706E-02	3.793E-03
	A10A	.118	-6.901E-02	2.054E-02	3.494E-02	4.718E-02
	A12A	-.226	7.558E-02	7.789E-02	-8.261E-03	-8.246E-02
	A13A	2.189E-02	-.269	3.059E-02	-5.391E-02	6.908E-03
	A15A	1.169E-03	.102	.119	5.135E-02	-1.955E-02
	A03A	-7.605E-02	-1.617E-02	-8.067E-02	2.825E-02	-6.280E-02
	A05A	-8.542E-02	-.108	-4.802E-02	-.139	-4.736E-02
	A07A	-.178	1.484E-02	-5.979E-02	-.203	7.341E-03
	A09A	-.183	.109	-6.095E-02	-4.515E-02	-.126
	A11A	.786[a]	-5.766E-02	-8.202E-02	-.134	-7.569E-02
	A14A	-5.766E-02	.499[a]	4.320E-02	-3.721E-02	-9.913E-02
	A16A	-8.202E-02	4.320E-02	.726[a]	6.215E-02	-3.645E-02
	A17A	-.134	-3.721E-02	6.215E-02	.736[a]	-.239
	A19A	-7.569E-02	-9.913E-02	-3.645E-02	-.239	.801[a]

a. Measures of Sampling Adequacy(MSA)

Rotated Component Matrix

	Component		
	1	2	3
A12A	.711	.138	.122
A08A	.686	5.172E-02	-.117
A02A	.676	.119	.176
A06A	.668	-3.869E-02	3.564E-02
A15A	.657	2.503E-03	.140
A10A	.618	.121	-3.438E-02
A04A	.563	.106	.219
A13A	.524	8.588E-02	-3.20
A07A	-6.689E-03	.688	.120
A11A	.124	.641	4.218E-02
A17A	-8.024E-02	.605	-.181
A05A	8.894E-02	.601	-.121
A09A	2.916E-02	.538	.174
A03A	5.594E-02	.504	.137
A19A	.207	.491	-.156
A16A	-2.69	.302	.172
A20A	6.851E-02	.273	-6.336E-02
A14A	6.206E-02	.190	-.727
A01A	9.902E-02	.210	.620
A18A	.323	-3.590E-02	.515

Extraction Method: Principal Component Analysis

Rotation Method: Varimax with Kaiser Normalisation

a. Rotation converged in 4 interations

Statistics

		A02A	A04A	A06A	A08A	A10A
	Valid	530	526	528	527	525
	Missing	0	4	2	3	5
ean		3.43	3.22	4.05	3.92	3.35
ewness		-.333	-.182	-.834	-.678	-.252
d. Error of Skewness		.106	.106	.106	.106	.107
rtosis		-.704	-.904	-.204	-.124	-.513
d. Error of Kurtosis		.212	.213	.212	.212	.213

Statistics

		A12A	A13A	A15A
	Valid	524	527	526
	Missing	6	3	4
ean		3.66	3.94	3.15
kewness		-.326	-.635	-.221
d. Error of Skewness		.107	.106	.106
urtosis		-.267	-.549	-.927
d. Error of Kurtosis		.213	.212	.213

Statistics

		A03A	A05A	A07A	A09A	A11A
N	Valid	527	527	528	526	526
	Missing	3	3	2	4	4
Mean		3.23	3.87	3.76	3.65	3.71
Skewness		-.292	-.798	-.635	-.621	-.604
Std. Error of Skewness		.106	.106	.106	.106	.106
Kurtosis		-.809	.181	.149	-.420	.113
Std. Error of Kurtosis		.212	.212	.212	.213	.213

Statistics

		A14A	A16A	A17A	A19A
N	Valid	525	525	526	525
	Missing	5	5	4	5
Mean		3.84	2.31	3.76	4.18
Skewness		-.739	.533	-.827	-.948
Std. Error of Skewness		.107	.107	.106	.107
Kurtosis		-.488	-.613	.478	.955
Std. Error of Kurtosis		.213	.213	.213	.213