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More Ethical – Thai or American Business Behavior?:
Ethical Business Practices and Differences Between Cultures
An honors thesis submitted in partial fulfillment of the requirements for the degree of
BSBA, Marketing

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May 2016
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Introduction

I. Definition

By no means does the term “business ethics” hold a single definition. This umbrella term is used by different disciplines and academia, and many morals and standards fall underneath it. Author, Phillip V. Lewis (1985) confesses, “[T]he term ‘business ethics’ is not adequately defined. Typical definitions refer to the rightness and wrongness of behavior, but not everyone agrees on what is morally right or wrong.... nearly all available definitions exist at highly abstract levels” (p.377). Thirty years later, the business world still struggles with a single definition for ethics. *The Stanford Encyclopedia of Philosophy* explains, “In concept, business ethics is the applied ethics discipline that addresses the moral features of commercial activity. In practice, however, a dizzying array of projects is pursued under its rubric” (Marcoux, 2008). Defining the term in the academic sense, Richard T. De George (2014), Distinguished Professor and Co-Director of the International Center for Ethics in Business at the University of Kansas states, “Business ethics as an academic field is the systematic study of the morality existing in business—the business practices, the values, the presuppositions and so on actually existing” (p. 344). Despite the slightly differing definitions of this term, Andrew N. Liveris (2011) accurately explains and sums up what business ethics aspires to be. Liveris states, “Ethics, after all, are not supposed to be abstract principles. They are supposed to be doctrines for the way we behave, the way we work, the way we conduct ourselves in life as well as business” (p.35). When referencing “business ethics”, this

study will assume De George's definition of ethics as applied to each society's business sector. De George (2014) explains ethics as follows.

Each society has a morality—a set of practices that it considers right or wrong, values that it champions, and rules that it enforces. Ethics is the systematic study of the generally-held (or conventional) morality of a society aimed at determining the rules which ought to govern human behavior, the rules that a society ought to enforce, and the virtues worth developing in human life. (p.343)

II. Relevancy

Society struggles drawing lines around this subject, but it does not affect the presence or relevancy of the issue. Ethical businesses, or more so, *unethical* businesses far too often headline newspapers around the globe. An example of one of the more recent headliners was the Volkswagen emission scandal in 2015, in which this “diesel dupe” scandal involved the cheating of emission tests by the famous German company, Volkswagen. This car company was caught selling vehicles whose engines contained a “defeat device” software, able to automatically change emission performance results on the vehicles (Hotten, 2015). The German company's unethical business practices faced severe consequences, which have reached far beyond the borders of their own headquarters. Unfortunately, news stories like this in the business sector are all too common and have a long historical presence. If both the recognition of differences in business ethics between cultures and solidification of the meaning and importance of these differences, scandals like this would of course not be completely ridden, but perhaps slightly less common.

III. Historical Timeline

The ambiguity of business ethics as a definition parallels the ambiguity of its historical origin. De George accurately states, “The history of business ethics depends on how one defines it” (2014). For instance, if one defines business ethics as only an “academic study of the subject,” then the origin of this term is limited to when business ethics was introduced into the world of academia. If one defines business ethics as the recognition or awareness of right and wrong practices in business, then the origin of business ethics points to societies’ first acknowledgement of moral conduct within an economy. Despite varying definitions, there is a definite timeline of the evolution of business ethics. Where that timeline begins, however, tends to differ among scholars. There are three widely held theories about the first appearance of business ethics in history.

The first common theory of when business ethics came into being was over 3,000 years ago. The Stanford Encyclopedia of Philosophy released a publication on business ethics in 2008 which supports the belief that business ethics came into society’s consciousness during the first known civilization’s attempts at commerce. According to Robert Goodin (as cited in Marcoux, 2008), “If law is a rough guide to widely-held moral intuitions, the Code of Hammurabi (1700s BC), prescribing prices and tariffs and laying down both rules of commerce and harsh penalties for noncompliance, evidences some of civilization's earlier attempts to establish the moral contours of commercial activity ” (para. 1). Daniel Wren agrees with this rough timeline in his publication: *Medieval or Modern? A Scholastic’s View of Business Ethics* (2000) agrees that the subject of

business ethics developed consequently to the development of basic economic theory and moral philosophy around 1430 AD.

The second common viewpoint among scholars is that business ethics began when organized economic theory was developing among the Ancient Greek philosophers. Aristotle's *Nicomachean Ethics* (V, 5), wrote of justice being the exchange of equals for equals, and in *Politics* (I, 8–10) he discusses “the art of acquisition,” trade, and usury as part of the ethics of the household (as cited in De George, 2014). From this perspective, it appears that ever since there was structure in “business,” there was structure within the ethical standards to guide it. Kautilya, fourth-century Indian economist, built upon Plato and Aristotle's virtue orientation of ethics and addressed the need for action-oriented ethical principles in business. One of his biggest contributions to the field of business ethics was his methodology of ethical accounting practices. Kautilya recognized that “ethical values encompass much more than the social values codified in rules and regulations. He believed that even the most comprehensive set of rules and regulations was insufficient for checking greed and eliminating the potential for fraudulent practices” (Sihag, 2004).

The third and more common viewpoint is one that agrees upon not one specific birthplace of business ethics, but instead a constant and continual development of the term. This viewpoint, in a way, encompasses the first two ideas. Wren proposes that the birth of business ethics included several main players and societies. Wren states how “Business ethics grew out of attempts to reconcile Biblical precepts, canon law, civil law, the teachings of the Church Fathers, and the writings of early philosophers with the realities of expanding economic activity” (Wren, 2000). Some of these major attempts

came from prominent world religious leaders, which developed from earlier philosophies and economic principles. One of these prominent leaders was St. Thomas Aquinas (1225-1274). Claus Dierksmeier (2013) describes Aquinas's philosophy of the foundation of business ethics as so:

Business has a social purpose; it is to serve the common good. Thus, Thomas limits the quantitative pursuit of profit by qualitative concerns for human well-being and establishes a hierarchy of life-promoting goods (as ends) that business (as a means) is to procure. On this basis, he develops a rich economic ethics that spells out how business should be informed by virtues and conducted in the light of the idea of social justice. (p. 159)

Despite differing ideas on the origin of business ethics, the principles we study and apply today have inarguably been built over the course of hundreds of centuries. Business ethics is not simply a broad field of study, but a more narrowly defined set of standards for conducting business. The understanding of these standards has built upon itself over thousands of years among different cultures and societies. Whether it evolved from 18th century Babylonian law, or more modern attempts of reconciling religious precepts and law, business ethics continues to move towards a more definite, universal term we study and apply to society today.

IV. Cross-cultural differences

Business ethics clearly has an international history. Because of this, the understanding of how national cultures influence the understanding and application of business ethics must also be explored. Western and Eastern cultural values are generally seen as polarized throughout history. However researcher Koehn (1999) theorizes "No

culture is hermetically sealed and...to think that a culture is a closed system grossly misunderstands cultures and their evolution, an evolution stimulated and influenced by contact with other cultures. In other words, ‘Asian Values’ might once have been ‘Western Values’ (or vice versa) and could become so again.” (p. 72). What this states is cultural values are not stagnant, but rather ever developing and evolving. A simple piece of evidence of this theory can be seen in the ever-changing laws within different societies across the globe. This seems to add complexity to the study of cross-cultural business ethics, but also adds relevancy to the need to continually study and strive towards understanding differing cultural values.

Hofstede’s Cultural Typology

Renowned Dutch researcher, Geert Hofstede, has led the way in the field of classifying and understanding cultural values. Hofstede’s Cultural Typology is a framework created by Professor Geert Hofstede in the 1980’s that illustrates and organizes cultures into five main value systems: Power Distance, Uncertainty Avoidance, Masculinity vs. Femininity, Individualism vs. Collectivism, and Long vs. Short Term Orientation. The Geert Hofstede website (The Hofstede Centre, n.d.) defines Professor Hofstede’s work as “one of the most comprehensive studies of how values in the workplace are influenced by culture.” On the Geert Hofstede website, there is a tool that shows comparisons of different countries according to the five culture typologies. The information listed below, which has been taken from The Geert Hofstede website, includes the five cultural typologies, their definitions, and how both the US and Thailand score in each dimension (The Hofstede Centre, n.d.).

- *Power Distance Index: This dimension expresses the degree to which the less powerful members of a society accept and expect that power is distributed unequally. The fundamental issue here is how a society handles inequalities among people. People in societies exhibiting a large degree of Power Distance accept a hierarchical order in which everybody has a place and which needs no further justification. In societies with low Power Distance, people strive to equalise the distribution of power and demand justification for inequalities of power.*
- *Uncertainty Avoidance Index: expresses the degree to which the members of a society feel uncomfortable with uncertainty and ambiguity. The fundamental issue here is how a society deals with the fact that the future can never be known: should we try to control the future or just let it happen? Countries exhibiting strong UAI maintain rigid codes of belief and behaviour and are intolerant of unorthodox behaviour and ideas. Weak UAI societies maintain a more relaxed attitude in which practice counts more than principles.*
- *Masculinity versus Femininity: The Masculinity side of this dimension represents a preference in society for achievement, heroism, assertiveness and material rewards for success. Society at large is more competitive. Its opposite, femininity, stands for a preference for cooperation, modesty, caring for the weak and quality of life. Society at large is more consensus-oriented. In the business context Masculinity versus Femininity is sometimes also related to as "tough versus tender" cultures.*

- *Individualism versus Collectivism: The high side of this dimension, called individualism, can be defined as a preference for a loosely-knit social framework in which individuals are expected to take care of only themselves and their immediate families. Its opposite, collectivism, represents a preference for a tightly-knit framework in society in which individuals can expect their relatives or members of a particular in-group to look after them in exchange for unquestioning loyalty. A society's position on this dimension is reflected in whether people's self-image is defined in terms of "I" or "we."*
- *Long Term Orientation versus Short Term Normative Orientation- Every society has to maintain some links with its own past while dealing with the challenges of the present and the future. Societies prioritize these two existential goals differently. Societies who score low on this dimension, for example, prefer to maintain time-honoured traditions and norms while viewing societal change with suspicion. Those with a culture which scores high, on the other hand, take a more pragmatic approach: they encourage thrift and efforts in modern education as a way to prepare for the future. In the business context this dimension is related to as "(short term) normative versus (long term) pragmatic"*

Typology Analysis by Country

When viewing the two countries within these five dimensions, defining characteristics of each culture rise to the surface. When analyzed, these characteristics appear to drive the way business ethics plays out in each culture.

A. United States

The most significant US score is on the index of Individualism vs. Collectivism in which the US scores 91 out of 100, making the US one of the most individualistic countries in the world. This score, paired with a fairly low score on the Power Distance Index (40), reflects itself in the way business ethics is concerned in the US. For example, there is a strong premise of equality for all people's rights in both government and society in the US. This characteristic is played out in the institutionalized ethics found in rules that regulate US commerce, such as, equal pay, equal treatment, equal employment, etc. From this foundational American ideal of equality among individuals in society, "both managers and employees expect to be consulted and information is shared frequently" (The Hofstede Centre, n.d.).

Stemming from a high score of Individualism is also a high score of Masculinity (62) on the index of Masculinity versus Femininity, which leads the US to adopt common societal principles such as "winner takes all." As described on the Geert Hofstede website, "A high score (Masculine) on this dimension indicates that the society will be driven by competition, achievement and success, with success being defined by the "winner" or "best-in-the-field". This value system starts in childhood and continues throughout one's life – both in work and leisure pursuits" (The Hofstede Centre, n.d.). With the cultural inclination of placing high value on success and flaunting one's success among others, ethical dilemmas may easily arise as a result, such as stretching the truth or the "end justifies the means" practices within the workplace. Because the US scores low on long-term orientation, meaning the US culture is short-term oriented, "American businesses measure their performance on a short-term basis, with profit and loss

statements being issued on a quarterly basis. This also drives individuals to strive for quick results within the work place” (The Hofstede Centre, n.d.). This orientation easily creates the motives for shortcuts, and other unethical practices.

B. Thailand

Differing the most significantly from US results are Thailand’s scores in Individualism versus Collectivism, Masculinity versus Femininity, and Power Distance. Unlike the US, Thailand scores relatively low on Individualism versus Collectivism, meaning Thailand is a highly collectivist country. This possibly affects business ethics because “loyalty to the in-group in a collectivist culture is paramount, and over-rides most other societal rules and regulations” (The Hofstede Centre, n.d.). For instance, a decision that benefits the group will commonly outweigh a decision that is more ethically in line with societal rules and regulations. Further, “In order to preserve the in-group, Thai are not confrontational and in their communication a ‘Yes’ may not mean an acceptance or agreement.” (The Hofstede Centre, n.d.) When it comes to making business deals with differing cultures, this culturally- assumed norm suddenly becomes a misinterpreted ethical dilemma.

Again, contrasting with the American culture, Thailand scores 34 on the Masculinity versus Femininity dimension, signifying it is considered a Feminine culture. As a feminine culture, Thailand shies away from an assertive and competitive atmospheric society. This dimension manifests itself in the Thai business atmosphere as well. Expectations in how business should be conducted will inevitably be different in a feminine- oriented society than a masculine one. To a differing culture, this feminine cultural conduct appears unethical. Not only does the ranking of Masculinity versus

Femininity explain a culture's motivation but also indicates a culture's view on the roles of males and females within a society. When situations in business occur regarding gender roles, the cultural typology rankings in which different countries fall, affects how each culture views these situations ethically.

One last significant dimension Thailand ranks on the Geert Hofstede cultural typology scale is in the Power Distance index score (64). This score indicates that Thailand "[I]s a society in which inequalities are accepted; a strict chain of command and protocol are observed. Each rank has its privileges and employees show loyalty, respect and deference for their superiors" (The Hofstede Centre, n.d.) This high power distance environment cultivates a very opposite style of management from the US, as previously observed.

C. Implications Regarding Ethics

Considering these countries' differing cultural typologies, it is safe to predict differing views inside the realm of business ethics between these two countries. That is, if these cultural dimensions are in fact an indicator and influencer of business ethics. The Journal of Business Ethics published a study that explains the influence of different dimensions of Hofstede's framework on the ethical-decision making process in business. The study proves that "...these cultural dimensions relate to ethics in the sense that they may influence the individual's perception of ethical situations, norms for behavior, and ethical judgments, among other factors. The implication is that as societies differ with regards to these cultural dimensions so will the various components of their ethical decision-making differ" (Vitell, Nwachukwu, & Barnes, 1993, p. 754).

V. Importance in the 21st Century

As mentioned before, the relevancy of business ethics is nothing new to society. However, because of how the nature of business has evolved in the 21st century, the importance of understanding business ethics cross-culturally is greater now more than ever. The globalization of business has increased exponentially. The global mindset has become a core competency for businesses in the last few decades: to effectively compete, allocate resources, and manage uncertainty in the ever evolving and interconnected global marketplace. (Kalburgi, 1995). No matter the nature of business, the global marketplace is a direct influencer on the failure or success of that business.

Growth of Global Markets

Because every business is influenced by the economy in which it operates, and the globalization of business has interconnected all countries' economies. (Boumphrey & Bevis, 2013). Globalization has created an increased interdependence between different economies across the globe. In the 21st century, the interdependence has increased between developed, developing, and emerging markets. Developed countries are recognizing the growing business potential in partnering with these other less developed countries' economies. "Firms in the developed countries have begun to realize the potentials and possibilities of this new order of globalized business. They have become eager to reach the sizeable and growing markets of the developing countries. The middle class in these countries is indeed sizeable, and growing in purchasing power" (Kalburgi, 1995, p. 27).

The growing middle class in these emerging and developing countries has caught the eyes of larger, developed countries, because as the middle class grows, so does their purchasing power. Two thirds of the world's population lives in the emerging world, 80% of the world's consumers, making up 40% of the world economy, and it is growing fast (Finding New Growth..., 2016). With the majority of the world's consumers growing in purchasing power, this area of the world is now considered worth investing in. The article, *Reaching the Emerging Middle Classes Beyond BRIC* by Sarah Boumphrey and Eileen Bevis (2013) expounds upon the global market trend in the past ten years:

The rise of emerging markets has been perhaps the defining feature of the global economy this century. In 2000, emerging markets as a whole accounted for just 37% of global GDP (in Purchasing Power Parity terms); in 2013 this figure is expected to reach 50%. Even as developed economies recover from the recession, and emerging markets enter a period of slower growth, global economic growth will continue to be strongly influenced by emerging markets (p.2).

These emerging markets are defined as “those countries which have started to grow but have yet to reach a mature stage of development and/or where there is significant potential for economic or political instability.” (The Growing Role..., 2014, para.4). The focus is shifting beyond the more familiar economies of BRIC (Brazil, Russia, India, and China) and focusing in on other developing and emerging markets such as sub-Saharan Africa and South East Asia. In fact, it is reported that Sub Saharan Africa is home of the world's fastest growing middle class (Bremmer, 2015). Also, South East Asia is a region recently named an “emerging hotspot”, specifically for foreign investment. (ASEAN's Bright Future..., 2016).

One of the biggest reasons for this growth in South East Asia is the accelerated growth of the ASEAN community. The Association of South East Asian Nations (ASEAN) is comprised of ten countries: Brunei Darussalam, Myanmar, Cambodia, Indonesia, Laos, Malaysia, Philippines, Singapore, Thailand, and Vietnam. This South East Asian region is described as “a major economic force in Asia and a driver of global growth”, as well as, an economy “increasingly becoming a destination for investment”, according to a 2016 J.P Morgan report. From this same report, Pravin Advani, Managing Director and Global Trade Executive for Asia at JPMorgan Chase Treasury Services, states that they “see a bright future for ASEAN as the countries strive to sharpen their overall competitiveness through closer collaboration.” Also, “As ASEAN grows, recent research shows the region now receives more foreign direct investment (FDI) inflows than China” (ASEAN’s Bright Future., 2016, para. 8). This region is projected to exceed 100 million people by 2020. (The Growing Role..., 2014).

Looking to the future, projections say “...emerging market growth, at 43.4%, is forecast to be three times that of developed markets between 2013 and 2020. In fact, consumer spending growth in emerging markets has outpaced that of developed countries every year since 2000 and is expected to continue to do so” (Boumphrey& Bevis, 2013, p.7). The emerging market is not only growing fast, but also gaining influence in the international market at a significant rate. Thus, the need to understand these markets is growing also. To understand these markets is to understand their cultures, values, and the role these values play in business ethics.

VI. A Global Standard

Whether or not businesses today operate on a global scale is no longer the question. The question has become how. In his study, *Are we making progress in international business ethics?* Richard Warren explains how “The firm doing business on a global basis is faced with many difficult decisions about what to do in different countries: whether to follow the company's home country rules and customs, or whether to follow host country rules and local customs”(Warren, 2011). As discussed earlier, different cultural values, rules, and customs ultimately influence business ethics. There are major areas of concern that international businesses regularly face in the realm of ethics. These include human rights, labor standards, bribery and corruption, environmental protection, financial probity, and the control of money laundering. Racism and discrimination are also a universal problem for a global business ethics (Wren, 2000). This list of concerns has by no means lessened. The more our world sees developed countries partnering with underdeveloped countries, these issues only become magnified under the lens of exploitation. This raises the serious question: is there a need for an international code of business ethics? Or a global standard in which all economies must abide by. This is a question many have inquired and explored. In Warren’s 2011 study, the exploration of the need for a global business standard is conducted. His research concludes as follows.

As a moral minimum, corporate ethical codes need to rule out what the management believes to be clearly unacceptable behaviour. The distinction between thick and thin moral rules is particularly important in wrestling with the rights and wrongs of international business ethics. A good deal of room needs to exist for the local interpretation of these codes (Warren, 2011).

And thus, “the local interpretation of these codes” points back to the need in understanding business ethics in the cross-cultural landscape. Whether business ethics is moving towards it or not, business ethics cannot currently be defined or measured on this universal code. In fact, “The universality of any particular theory cannot be assumed because cultural systems inevitably shape models of ethical decision making just as they influence general organizational theories” (Davis et al, 1998). This statement holds true by what Geert Hofstede and others’ research has proven true over time- culture does in fact determine values and thus shape models of ethical decision making. With this idea in mind, to believe business ethics can be universal means to believe that to some degree culture can be universal as well. The more our world becomes interconnected and interdependent, the inevitable question is brought to attention: is there a need for a “moral minimum” of a universal business ethics code, as researchers like Warren have suggested? Or does simply recognizing cultural differences, like Hofstede has done, suffice?

VII. Hypothesis

Keeping all this in view, there are two different ways to approach the study and analysis of the collected data. The survey data in this study can be analyzed in one of two ways. One way to analyze the data is through the individual culture’s perspective, taking into consideration the differences between each culture. This way validates Hofstede’s cultural typology and the influence it plays on business ethics. The hypothesis resulting from this method of analysis states: individual cultures dictate business ethics and therefore a universal code is not feasible. The second way to analyze the data is from a global perspective. This analysis method brings in Warren’s theory of an international

standard for business ethics, and holds the data findings in the same light. The hypothesis resulting from the second method states: no matter the culture, the industry, the profession, we as a world both recognize and try to work toward a better version of our human nature.

The study and comparison of cross-cultural business ethics was conducted specifically in the countries of Thailand and the United States. To study these two countries' business ethics, a survey was conducted in each country, analyzed, and compared to one another. The research was conducted on a Micro-Empirical scale. This approach by definition “ hypothesizes the existence of general norms or values and then gathers and analyzes data with a view of determining the extent to which these norms or values prevail in the group surveyed” (Koehn & Leung, 2004). Thailand and the United States are hypothesized in this study as having general norms and values. The gathering and analysis of data is purposed to understand the extent in which the norms and values in the realm of business ethics prevail in each country.

Methodology

I. Survey

Before leaving for Thailand, four surveys were developed to be passed out to both Thai and United States business people, in order to cross-culturally analyze and compare ethics in the realm of business. These four surveys were divided by country: two surveys for Thailand, and two surveys for the U.S. Each survey was based upon two different scenarios, from two articles in the Ethicist of the New York Times magazine. The two articles: “A Faith- Biased Decision”, by Ariel Kaminer, and “Tourist Retractions”, by Clark Klosterman, serve as the basis for all four surveys. Each article presents an “ethical dilemma” scenario. The two scenarios presented in each article were then contextualized slightly to fit Thai culture and American culture, totaling four different ethical scenarios altogether. The adjustments were as follows:

Thailand Adjustments

Scenario 1: Tourist Retractions

- Added Thai locations to the scenario
- Changed the social media platform from TripAdvisor to Facebook, which is more widely used in Thailand.
- Changed “The place was deplorable and unsanitary, with an unresponsive front desk” to “The place was unsanitary and had poor service”, in order to simplify for translation purposes.
- Removed “almost half the cost” to “half the cost” for translation purposes.

- Replaced “I gave it a poor write-up on TripAdvisor.com, the travel website”, with “I gave it a poor review on Facebook, posting...”
- Replaced “retract my review” with “delete my post” .
- Simplified the end of the scenario by replacing “ I accepted the handsome offer and deleted my post. Who was the most unethical: me (for accepting the bribe), the owner (for offering it) or the site (which enables this chicanery and therefore has untrustworthy reviews)?” with “I accepted the offer and deleted my post.”

Scenario 2: A Faith-Biased Decision

- Replaced “caveat” with “limitation” for translating reasons.
- Added, “about the decision the company made.” after “... but our staff is still left with some bitterness”, and deleted “Should I have been more considerate?”

U.S. Adjustments

Scenario 1: Tourist Retractions

- Added U.S. locations at the beginning, “I am from Kansas City and recently spend several days at a relatively expensive hotel in Chicago.”
- Changed “The place was deplorable and unsanitary, with an unresponsive front desk” to “The place was unsanitary and had poor service”, to keep consistent with the Thai version of the scenario.
- Changed the social media platform from Trip Advisor to Facebook, which is also widely used in the U.S., and to keep consistency with Thai version of the scenario.
- Replaced “I gave it a poor write-up on TripAdvisor.com, the travel website”, with “I gave it a poor review on Facebook, posting...”

- Simplified the end of the scenario by replacing “ I accepted the handsome offer and deleted my post. Who was the most unethical: me (for accepting the bribe), the owner (for offering it) or the site (which enables this chicanery and therefore has untrustworthy reviews)?” with “I accepted the offer and deleted my post.”

Scenario 2: A Faith Biased Decision

- Replaced “caveat” with “limitation” to keep consistency with Thai scenario.
- Added, “about the decision the company made.” after “... but our staff is still left with some bitterness”, and deleted “Should I have been more considerate?”

Survey Questions Explained

After contextualizing these two articles to both Thai and American culture, from basic research and understanding of the countries’ cultures. Next, a series of five questions were written regarding the ethical perception of each scenario. The reasoning behind each question written is as follows:

Thai Scenario 1: Tourist Retractions

Question	Description	Reasoning
1	Who was the most unethical? The guest (for accepting the bribe) or, the owner (for offering it)?- Guest (1), Owner (2).	To gain first-impression and opinion on the ethical scenario. Numbered Guest and Owner, 1 and 2 respectively for quantitative data analysis.
2	From your own viewpoint, how ethical was the decision to delete the post? (1- very unethical, 10- very ethical)?	To gain understanding on a more specific level, if an individual did not see the scenario as “black or white.” Scale from 1-10 for quantitative analysis.

3	Thinking from the viewpoint of an American, how ethical was the decision to delete the post? (1- very unethical, 10-very ethical)	To gain insight on Thai perception of American business ethics. Scale from 1-10 for quantitative analysis.
4	Have you ever come across a similar situation? Yes (1) / No (2)	To gain insight on how relatable the scenario was, and if occurrence of ethical dilemmas such as this happen more/less depending on country. Numbered answers: Yes and No, 1 and 2 respectively for quantitative analysis.
5	Are you male or female?	To gain insight on if there is a correlation between gender and answers. Answers: Male and Female labeled 1 and 2, respectively, for quantitative analysis.

Thai Scenario 2: A Faith-Biased Decision

Question	Description	Reasoning
1	Should the company choose to side with the women (1), or side with the customer's religious practice (2)?	To gain first-impression and opinion on the ethical scenario. Numbered Women and Customer's religious practices, 1 and 2 respectively for quantitative data analysis.
2	From your own viewpoint, how ethical was the company's decision to side with the customer's religious practice? (1- vey unethical, 10-very ethical)	To gain understanding on a more specific level, if an individual did not see the scenario as "black or white." Scale from 1-10 for quantitative analysis.
3	Thinking from the viewpoint of an American, how ethical was the company's decision to side with the customer's religious practice? (1- vey unethical, 10-very ethical)	To gain insight on Thai perception of American business ethics.

4	Have you ever come across a similar situation? Yes (1) / No (2)	To gain insight on how relatable the scenario was, and if occurrence of ethical dilemmas such as this happen more/less depending on country. Numbered answers: Yes and No, 1 and 2 respectively for quantitative analysis.
5	Are you male or female?	To gain insight on if there is a correlation between gender and answers. Answers: Male and Female labeled 1 and 2, respectively, for quantitative analysis.

American Scenario 1: Tourist Retractions

Question	Description	Reasoning
1	Who was the most unethical? The guest (for accepting the bribe) or, the owner (for offering it)?- Guest (1), Owner (2)	To gain first-impression and opinion on the ethical scenario. Numbered Guest and Owner, 1 and 2 respectively for quantitative data analysis
2	From your own viewpoint, how ethical was the decision to delete the post? (1- very unethical, 10- very ethical)	To gain understanding on a more specific level, if an individual did not see the scenario as “black or white.” Scale from 1-10 for quantitative analysis.
3	Thinking from the viewpoint of a Thai (or other developing country) citizen, how ethical was the decision to delete the post? (1- very unethical, 10- very ethical).	To gain insight on American perception of Thai business ethics.
4	Have you ever come across a similar situation? Yes (1) / No (2)	To gain insight on how relatable the scenario was, and if occurrence of ethical dilemmas such as this happen more/less depending on country. Numbered answers: Yes and No, 1 and 2 respectively for quantitative analysis.
5	Are you male or female?	To gain insight on if there is a correlation between gender and answers. Answers: Male and Female labeled 1 and 2, respectively, for quantitative analysis.

American Scenario 2: A Faith-Biased Decision

Question	Description	Reasoning
1	Should the company choose to side with the women (1) or side with the customer's religious practice (2)?	To gain first-impression and opinion on the ethical scenario. Numbered Women and Customer's religious practice, 1 and 2 respectively for quantitative data analysis.
2	From your own viewpoint, how ethical was the company's decision to side with the customer's religious practice? (1-very unethical, 10- very ethical)	To gain understanding on a more specific level, if an individual did not see the scenario as "black or white." Scale from 1-10 for quantitative analysis.
3	Thinking from the viewpoint of a Thai (or other developing country) citizen, how ethical was the company's decision to side with the customer's religious practice? (1- very unethical, 10- very ethical)	To gain insight on American perception of Thai (or other developing country) business ethics.
4	Have you ever come across a similar situation? Yes (1) / No (2)	To gain insight on how relatable the scenario was, and if occurrence of ethical dilemmas such as this happen more/less depending on country. Numbered answers: Yes and No, 1 and 2 respectively for quantitative analysis.
5	Are you male or female?	To gain insight on if there is a correlation between gender and answers. Answers: Male and Female labeled 1 and 2, respectively, for quantitative analysis.

A professional researcher, who assisted in this study, along with two different native speakers, made small revisions to the surveys. The four ethical scenario surveys were finalized and named: Thai Ethical Scenario 1: Tourist Retractions, Thai Ethical Scenario

2: A Faith- Biased Decision, American Scenario 1: Tourist Retractions, American Scenario 2: A Faith-Biased Decision.

II. Data Collection

Thailand

Unsure of the best way to distribute surveys in Thailand, 60 copies of the two Thai surveys were made in preparation to hand out, along with another copy of each survey made and laminated in preparation to give the survey and record in a separate journal. Altogether, 62 copies of the surveys were taken to Chiang Mai, Thailand.

Total time spent in Thailand was 12 weeks. During the eighth week, a list of possible survey groups was made, according to the relations and connections made over the past eight weeks spent (living/working) in Chiang Mai, Thailand.

1. Mae Baans
2. Local church community, varying occupations
3. International School teachers and administrative staff
4. Neighboring restaurant owners and workers
5. Thai Tutor's connections- Nonprofit workers and teachers

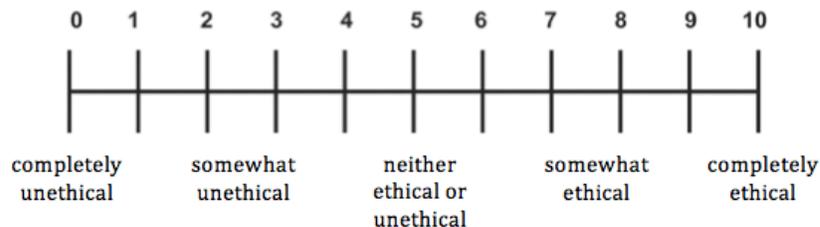
Surveys were distributed according to these people groups. Surveys were handed out in person accompanied with a native Thai speaker, who translated and explained purpose of survey. Thais were very willing to help fill out the surveys. After the first two surveys were handed out to neighboring restaurant owners, it became very apparent of the adjustments needed in both the translation and formation of questions:

1. Local Thais had a difficult time understanding the scale when answering Question 2 on both surveys.
2. Local Thais said they did not know American business ethics, and did not have an opinion, according to Question 3 on both surveys.
3. Overall translation needed to be slightly adjusted to the Northern Thai dialect.

The surveys were adjusted accordingly:

1. Question 2 was re-formatted on both surveys so it displayed a scale for people taking the survey. This visual simplified and clarified Question 2, as seen below:

From your own viewpoint, how ethical was the decision to delete the post?/ how ethical was the company's decision to side with the customer's religious practice? (1- very unethical, to 10- very ethical) Please circle a number:



2. Content in Question 3 was deleted altogether, and replaced with the questions: “How would you have handled the situation if you were a hotel quest?” (Thai Scenario 1: Tourist Retractions) and “How would you have handled the situation if you were the overseer of the wholesale distributor?” (Thai Scenario 2: A Faith-Biased Decision) This question changed from a quantitative answer, to a qualitative.
3. Local Thai tutor, fluent in both English and Thai, translated scenarios and questions for both surveys to the Northern Thai dialect.

After adjustments had been made, survey distribution continued. After two weeks, the number of surveys completed by people groups were as follows:

1. Mae Baans- 8
2. Local church community, varying occupations- 25
3. International School teachers and administrative staff- 7
4. Neighboring restaurant owners and workers - 3
5. Thai Tutor's connections- Nonprofit workers and teachers- 27

Total Responses: 70

U.S.

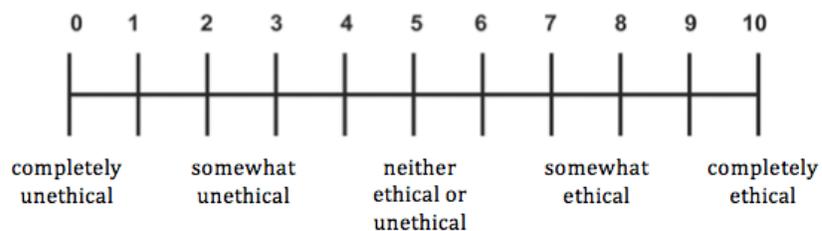
After collecting all surveys, and returning to America, surveys were gone through one by one and data was entered into an excel document. Four surveys were missing translation on the free responses, and were photocopied, emailed to Chiang Mai Thai Tutor who assisted in survey process, and were translated to English.

Next, the two original American surveys were adjusted to match the Thai surveys that had been adjusted in Thailand. The American Scenario surveys were as follows:

1. Question 2 on both surveys was re-formatted so it displayed a scale for people taking the survey. This visual simplified and clarified Question 2, as seen below:

From your own viewpoint, how ethical was the decision to delete the post?/ how ethical was the company's decision to side with the customer's religious practice

(1- very unethical, to 10- very ethical) Please circle a number:



2. Content in Question 3 was deleted altogether, and replaced with the questions: “How would you have handled the situation if you were a hotel quest?” (Thai Scenario 1: Tourist Retractions) and “How would you have handled the situation if you were the overseer of the wholesale distributor?” (Thai Scenario 2: A Faith-Biased Decision) This question changed from a quantitative answer, to a qualitative.

3. Because surveys were handed out in groups segmented by occupation, an extra question was added to both American surveys, “Please list your professional title”, in order to analyze the difference in response and occupation cross-culturally.

Both American scenarios: American Scenario 1: Tourist Retractions, and American Scenario 2: A Faith-Biased Decision were entered into the Qualtrics Survey software. After the survey request was sent and approved by The International Review Board, the survey was sent to American business professionals at random, by posting the Qualtrics survey link on personal and professional social media, as well as sending an email with the Qualtrics survey link to current co-workers and family, asking them to pass the survey along to their co-workers and family. The Qualtrics survey was set up so that each time a participant opened the survey, a different scenario would appear at random. Over the course of four weeks, there were 112 completed surveys.

The Thai data and American data were analyzed side by side and the following results were found.

Results

I. Chi-Square and Cross Tabulations

Chi-square tests and cross tabulations were performed to analyze Questions 1,3,4, and 5 in each scenario, which contained qualitative data.

II. Multivariate Analysis of Variance (MANOVA) Tests

MANOVA tests were performed to analyze Question 2, containing quantitative data. In each scenario, comparisons were made between the mean quantitative score of Question 2: (How ethical was the decision made in the scenario?) and participants' responses to Question 3: (How would you handle the situation?). In each scenario, the mean score of Question 2 was analyzed within each Question 3 answer groups (1, 2, 3, 4, and 5) and tested for significance between each group. (See Tables 1A and 1B) These tests were conducted without separating by country because there was not a significant relationship found overall between different countries and answer group means. There was no main effect for country on participant's mean score of Question 2. ($p = .898$).

Question 3 Answer Group		Question 2 Mean
1	would accept and delete post	6.417 _a
2	not accept and not delete post	2.650 _{ab}
3	ask for refund and not delete post	7.333 _b
4	handle situation differently	4.561
5	unsure	5.250

a: means significantly different at $p < .006$

b: means significantly different at $p < .001$

Question 3 Answer Group		Question 2 Mean
1	allow without women	5.500 _{ab}
2	not allow without women	3.607 _a
3	find compromise	5.000
4	follow company policy	8.600 _b
5	other	4.000

a: means significantly different at $p < .099$

b: means significantly different at $p < .035$

III. Results by Scenario

Scenario 1- Hotel

Question 1: Who was the most unethical? The Guest (for accepting the bribe) or the Owner (for offering it)?

A chi-square test was performed and a significant relationship was found between country and whether participants answered, “Guest” or “Owner”, $X^2(2, N=65) = 8.916$, $p = .012$.

80.8% of participants that answered that the Guest was the most unethical were from Thailand. 77.8% of participants from the U.S. answered that the Owner was the most unethical. (See Table 2)

Crosstab			
Country	Question 1: Who was more unethical?		
	Guest	Owner	
USA count	5	21	
Thailand count	21	16	
Chi-Square Tests			
	Value	df	Asymp. Sig (2-

			sided)
Pearson Chi-Square	8.916	2	.012

Question 2: On a scale from 1-10 (1= very unethical, 10= very ethical) From your own viewpoint, how ethical was the decision to delete the post?

Significance was found between mean scores of Question 2 and Question 3 answer groups, in answer groups 1, 2, and 3.

Participants that answered option 1 for Question 3, “Would accept owner’s refund and delete post” ($\mu=7.4286$) is significantly different from participants that answered option 2 for Question 3, “Would not accept refund and not delete post” ($\mu=3.1333, p = .006$)

Participants that answered option 2 for Question 3, “Would not accept refund and not delete post” ($\mu=3.1333$) is significantly different from participants that answered option 3 for Question 3, “Ask for refund and not delete post” ($\mu= 7.3333, p = .001$)

See Table 1A.

No other comparisons were significant.

Question 3: How would you handle the situation if you were the hotel guest?

To analyze the relationship between country and participant’s response to this question, each participant response was assigned to one of five groups:

- 1 Would accept owner's refund and delete post.
- 2 Would not accept refund and not delete post.
- 3 Ask for refund AND not delete post.
- 4 Not post in the first place/ handle situation entirely different
- 5 Unsure/ other

A chi-square test was performed and a significant relationship was found between country and participant's response for how they would handle the situation as the Guest. $X^2(5, N=65) = 21.966, p = .001$

0% of participants from Thailand answered 3. (Ask for refund and not delete post). The largest number of responses (10) from participants in Thailand that responded (26) was from group 4. (Not to post in the first place/handle situation entirely different). The largest number of responses (19) from participants in the U.S. that responded (29) was from group 2. (Would not accept refund and not delete the post).

Table 3					
Crosstab					
Country	Question 3: How would you handle?				
	Would accept and delete post	Not accept and not delete post	Ask for refund and not delete post	Handle situation differently	Unsure
USA count	6	10	3	6	1
Thailand count	1	5	0	19	4
Chi-Square Tests					
	Value	df	Asymp.		

			Sig (2-sided)			
Pearson Chi-Square	21.966	5	.001			

Question 4: Have you ever come across a similar situation? Yes / No.

A chi-square test was performed and a significant relationship was found between country and whether participants answered, “Yes” or “No”, $X^2 (2, N=65) = 10.506$, $p = .005$

81.5% of participants from the U.S. answered: No, they had not come across a similar situation. 83.3% of participants that answered: Yes, they had come across a similar situation, were from Thailand. (See Table 4)

Table 4			
Crosstab			
Country	Question 4: Have you ever come across a similar situation?		
	Yes	No	
USA count	4	22	
Thailand count	20	18	
Chi-Square Tests			
	Value	df	Asymp. Sig (2-sided)
Pearson Chi-Square	10.506	2	.005

Question 5: Are you a Male or Female?

A chi-square test was performed and no significant difference was found between country and gender. $X^2 (2, N=65) = .393$, $p = .821$

Scenario 2- Customer Religion

Question 1: Should the company choose to side with the women, or side with the customer’s religious practice?

A chi-square test was performed and a significant relationship was found at the 10% level between country and whether participants answered “Women” or “Customer’s Religious practice.” $X^2 (2, N=60) = 5.034, p= .081$

75% of U.S. participants answered that they would choose to side with the women.

71.4% of participants who answered that they would choose to side with the customer’s religious practice was from Thailand. (See Table 5)

Table 5			
Crosstab			
Country	Question 1: Should the company side with the women or customer’s religious practice?		
	Women	Customer Religion	
USA count	21	6	
Thailand count	17	15	
Chi-Square Tests			
	Value	df	Asymp. Sig (2-sided)
Pearson Chi-Square	5.034	2	.081

Question 2: On a scale from 1-10 (1= very unethical, 10= very ethical) From your own viewpoint, how ethical was the decision to side with the customer’s religious practice?

Significance was found between mean scores of Question 2 and Question 3 answer groups, in answer groups 1, 2, and 4.

Participants that answered option 1 for Question 3, “Allow customer to perform ceremony without women” ($\mu=5.5$) is significantly different than participants that answered option 2 for Question 3, “Not allow customer to perform ceremony without women” ($\mu= 3.76, p= .099$).

Participants that answered option 1 for Question 3, “Allow customer to perform ceremony without women” ($\mu=5.5000$) is significantly different than participants that answered option 4 for Question 3 “Follow company policy” ($\mu= 8.6000, p= .035$)

Although there is a significant relationship between Question 3 Option 1 and Question 3 Option 4, there is potential for data collection error. (See subscript Scenario 2, Question 3, Option 4)

See Table 1B.

No other comparisons were significant.

Question 3: How would you have handled the situation if you were the overseer of the wholesale distributor?

To analyze the relationship between country and participant’s response to this question, each participant response was assigned to one of five options:

- 1 Allow customer to perform ceremony without women.
- 2 Not allow customer to perform ceremony without women.
- 3 Find a compromising alternative favorable to both parties.
- 4 Follow company policy.

*Ambiguous data collection because there is a lack of elaboration and explanation of participants' understanding of the "Company Policy."

5 Other

A chi-square test was performed and a significant relationship was found between country and participant's response to this question.

$$X^2 (5, N=60) = 16.930, p = .005$$

69.6% of participants who answered 2. (Not allow customer to perform ceremony without women) were from the U.S. 100% of participants who answered 4. (Follow company policy) were from Thailand. (See Table 6)

Table 6					
Crosstab					
Country	Question 3: How would you handle?				
	Allow without women	Not allow without women	Find compromise	Follow company policy	Other
USA count	2	16	7	0	1
Thailand count	4	7	3	5	3
Chi-Square Tests					
	Value	df	Asymp. Sig (2-sided)		
Pearson Chi-Square	16.930	5	.005		

Question 4: Have you ever come across a similar situation? Yes / No

A chi-square test was performed and a significant relationship was found between country and whether participants answered, “Yes” or “No.” $X^2 (1, N=60) = 12.087, p=.001$

85% of the participants that answered, “Yes, they have come across a similar ethical situation” were Thai. 89.3% of participants from the US answered, “No, they have not come across a similar ethical situation.” (See Table 7)

Table 7			
Crosstab			
Country	Question 4: Have you ever come across a similar situation?		
	Yes	No	
USA count	3	25	
Thailand count	17	15	
Chi-Square Tests			
	Value	df	Asymp. Sig (2-sided)
Pearson Chi-Square	12.087	1	.001

Question 5: Are you a Male or Female?

A chi-square test was performed and no significant difference was found between country and gender. $X^2 (1, N=60) = 3.023, p=.082$

Although no significant relationship was found between country and gender in scenario 2, there were more Thai females than males in the total Thai surveyed population, because of cultural circumstances while collecting data in Thailand.

Overall, there was not a significant relationship between country and gender, in either scenario, concluding that gender was not a significant factor or influencer in data results.

Conclusion

I. General Themes Within Cultures

Reviewing the data collected from both scenario surveys several key themes were observed overall. Generally, the Thai population was more divided in their responses to survey questions than compared to the U.S. population. The population responses from the U.S. were more one-sided, or in other words, unified. These general themes found in the distribution of responses by country can be seen when comparing the cross tabulations in in Tables 2, 4, 5, and 6. This may lead to the conclusion that the U.S. has a more cohesive idea of ethics than Thailand has overall. When holding these results next to other primary research, it may be concluded that the Western world has a more cohesive understanding of idea of ethics than the Eastern world has overall.

Primary research described in the introduction of this paper, including the publications of R.T. De George, C. Dierksmeier, and several others, assist in validating the conclusion of differing progress of cohesive understandings of business ethics within Western and Eastern culture. Research shows that the U.S. and most of the Western world have a more extensive history in the evolution and academia of business ethics, than Thailand and many parts of the Eastern world. To clarify, this does not translate as one part of the world being “more ethical” than the other, but instead that the Western world, or at minimum, the U.S., has a more unified understanding of how the population sees “business ethics” as a whole.

Another common theme found in both scenarios was that Thai participants answered significantly more “Yes” and U.S. answered significantly more “No” to question 4: “Have you ever come across a similar situation?” This point creates the

assumption that Thai people face ethical situations significantly more often than U.S. people. The frequency of ethical situations in business may be linked to the results previously stated. The unity in understanding business ethics among a culture may effect the regularity of ethical situations occurring in the business world in each of these cultures. Because there is more unity and less ambiguity across an entire population in terms of responding to ethical situations, (as stated above in reference to U.S. survey results), perhaps this creates the impact of ethical situations occurring less often.

II. Universal Standard of Ethics

As seen from the relationship between participants' answers to Question 2 and Question 3 in scenario 1, there is significance between those who viewed the scenario and acted on it similarly and between those who viewed the scenario and acted on it differently.

Manova tests prove that there is a group of participants who viewed the ethical scenario decision (to accept the refund and delete the post) as ethical, but their response to question 3 proves that they would choose to behave differently. This communicates that there is a group of participants who consciously choose to behave how they consider "unethical." This segment of "unethically acting" participants did not differ significantly depending on county. Because the factor of country was insignificant, it may be concluded to some degree that unethical business practices take place apart from the influence of culture. The presence of this group of participants reinstates the need for a global standard of ethics in business because human nature, despite country or culture as we see in this result, has been corrupted. The nature of humanity, as displayed in this segment of the surveyed population, recognizes a "right" and "wrong" way of behavior,

but will eventually fall and fail to do “right.” These results defend Richard Warren’s idea of implementing a global ethics standard for business, at least as a “moral minimum.” As stated in the introduction of this paper, “The distinction between thick and thin moral rules is particularly important in wrestling with the rights and wrongs of international business ethics” (Warren, 2011).

III. Cultural Differences of Ethics

The contrasting argument to Warren’s idea of a universal standard of business ethics was what was concluded from Hofstede’s research of cultural typology and its implications on ethical decision-making in business. The implication is that cultures, which are fundamentally different from one another, are a direct influencer of ethical decision-making, thus, ethical decision-making is inherently different among cultures. The following results from the research collected in this study stands by this hypothesis.

From scenario 1, question 3 “How would you have handled the situation?” The majority of Thai responses were much more concentrated, with the majority response being 4. “Not post in the first place/ handle situation entirely different.” When looking through the actual responses, most of the Thai responses that fell under category 4, answered along the lines of: “Would not post on Facebook in the first place.” This result aligns with cultural observations I made while in Thailand as well as cultural typology and their values of “saving face”, valuing not bringing public shame to others, nor showing emotion publically.

Scenario 2 question 1 results which show the large majority (75%) of the U.S. participants choosing to side with the Women, reveal how the U.S. at large values

individual rights over religious rights. Or, this result reveals how the U.S. prioritizes individual's rights over what may be most beneficial for a business as a whole.

The Thai participants were more evenly split on whom they would side with in Scenario 2. Although more of a divided answer, when held next to the U.S. participants' answers, the Thai data reveals that the Thai culture is much more tolerate of religion in the workplace, or values less of individual rights and more of group success. This result aligns with Thailand's cultural typology ranking for Collectivism.

Scenario 2 question 3 results show that 100% of participants who answered the ethical scenario with "Follow the company policy", were from Thailand. This can be interpreted and falls in line with Thailand's Cultural Typology of having a higher power distance than the U.S. (64:40) Contrastingly, 70% of participants who answered the ethical scenario with "Not allow customer to perform ceremony without women" were from the U.S. This can be interpreted and falls in line with U.S. Cultural Typology of Individualism vs. Collectivism. Where the U.S. scores significantly higher on Individualism compared to Thailand (91:20). This reflects in the U.S. high response to valuing individual rights over the collective company's advancement in adhering to customer's request.

Although more data collection results from this study side with the implications of Hofstede's research than Warren's, one theory in advancing the understanding cross-cultural business ethics cannot be proven as more accurate than the other. There is truth to both Hofstede's and Warren's research, as validated by the results from this study.

IV. Research Adjustments

There are several aspects of this study that should be conducted differently for more accurate findings and better results:

Survey Construction and Data Collection

The two ethical scenarios (1 and 2) with correlating questions should have been constructed differently. If possible, the surveys should have been designed in such a way so comparison between the two ethical scenarios and questions could be analyzed after data was collected. (ie. all survey questions are the same between scenarios)

If possible, survey questions should be constructed to produce quantitative data, or more organized qualitative data. Instead of creating a free response answer to question 4, for the sake of ease in analyzing results, creating a multiple-choice answer to question 4, will make data analysis more simplistic.

Translation efforts of the scenarios and surveys should have been greater before traveling to Thailand to collect data. Several translation edits should have been made to confirm the correct dialect for the area in Thailand collecting data.

Data collection efforts should have been conducted differently in Thailand. Because of cultural barriers, (i.e. being a foreign woman in Eastern culture) data collection from the business sector was difficult and often limited in terms of collecting a varied demographic response group. Data collection should have been conducted either together with or alone by a local Thai of another demographic. This would have made the survey results represent the Thai population more accurately.

To have more accurate findings of cross-cultural business ethics, there should have been more of an effort to conduct research amongst similar, or narrower sectors of business in both Thailand and the U.S. (ie. conducting surveys amongst hotel managers both in the U.S. and Thailand)

V. Primary Research and Hypothesis

The primary and secondary research collected in this study points to the fact that there is indeed a universal dilemma of unethical business behavior, and the need to understand it cross-culturally as a business has heightened. However, more research must be done before suggesting a probable solution. As stated in the primary research of this study, there are two views on the universal dilemma of ethics in business as stated by Warren and Hofstede's research. Warren's solution of a "moral minimum" universal ethics standard may be a possible solution, but there is an obvious need to factor in the differences that strongly correlate between culture and cultures' implication of ethical-decision making. Hofstede's Cultural Typology clearly defines how Western and Eastern culture differ among several clearly defined dimensions, and the survey research collected in this study between the Western country of the U.S. and the Eastern country of Thailand proves that these cultural differences influence ethical decision making within the realm of business activity.

Primary research must be further conducted on both Warren and Hofstede's views in order to lay a stronger foundation for the hypothesis of addressing global unethical business practices. A more conclusive history must be examined upfront on the evolution

of business ethics in both the Eastern and Western world. The questions that should be addressed prior to collecting data include, but are not limited to:

- What is a probable “minimal standard” of a universal business ethics code?
- Has there ever been an attempt at standardizing business ethics cross- culturally, and what has been the result?
- What areas of business do the cultural principles of Individualism and Collectivism most influence?
- What areas of business do the cultural principle of Power Distance most influence?

With all the information collected in this study, paired with the recommended revisions, a more cohesive conclusion can be made on the best possible solution to cross-cultural ethical dilemmas facing our world in the realm of business today.

VI. Bigger Picture

Because the findings in this study point to both true differences between different cultures’ business ethics, as well as true similarities between different cultures’ business ethics, a bigger picture of the matter must exist.

Sketching this bigger picture of cross-cultural business ethics, distinguished scholar C.S. Lewis expounds on the concept of “The Law of Human Nature” or “Natural Law” across all time and cultures in his publication *The Abolition of Man*:

Natural Law...is not one among a series of possible systems of value. It is the sole source of all value judgments....'ideologies', all consist of fragments from the [Natural Law] itself.... Does this mean, then, that no progress in our perceptions of value can ever take place? That we are bound down forever to an unchanging

code given once for all? And is it, in any event, possible to talk of obeying what I call the [Natural Law]? If we lump together, as I have done, the traditional moralities of East and West, the Christian, the Pagan, and the Jew, shall we not find many contradictions and some absurdities? I admit all this. Some criticism, some removal of contradictions, even some real development, is required. But there is a difference between a real moral advance and a mere innovation (C.S. Lewis, 1943).

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