



THE EFFECT OF CULTURE ON BUSINESS ETHICS

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Abstract

This paper examines ethics, business ethics and the influence of culture on business ethics. We conducted a study using qualitative approaches involving 8 managers from Slovenia and Italy who work throughout the world. The results show that culture can have a big influence on business ethics, and that values are the key factor underlying this effect. Nevertheless, behaviours coincide in different countries, which is mainly due to the worldwide knowledge of ethics.

Keywords: *ethics, business ethics, international business, culture, values*

1. INTRODUCTION

From birth onwards we are expected to act in accordance with ethical rules. Most people follow these rules, but some individuals differ from the majority. Unethical behavior can be seen everywhere: at home, in school, in kindergarten and even at work. Most of the people at work do not know which principles are considered as the rules of business ethics and because of that they do not know how to act appropriately. The aim of this paper is to enhance our understanding of the influence of culture on business ethics behaviour. The goals of this study were to a) explore the influence of culture on business ethics and b) to test proposed hypotheses by conducting the interviews with leaders from Slovenia, Italy and America. Using this method of research, we wanted to explore the views, experiences and beliefs of leaders and to provide a deeper understanding on how culture influences business ethics. Our intention was to provide some insight into the cultural impact on business ethics. The paper is structured as follows. First, we briefly present the theoretical background of ethics and business ethics in order to develop our research questions. Second, we present the methodology used, the analysis, and the results. Finally, we discuss the results and present the implications and future challenges.

2. THEORY

2.1. Ethics

Ethics is defined as philosophical thinking on morality and to what should a person commit in his/her moral judgement and decision making. It is the science of human actions that is based on the natural power of our mind (Stres, 1999).

Ethics is most generally defined with norms of conduct that distinguish between which behaviour is acceptable and which is not – between what is right and what is wrong. We learn ethics through our whole life, even though we acquire most of our knowledge in childhood (at home, in school etc.). Many people would say that ethics is just “common sense” because acting in accordance with certain norms seems perfectly logical. Some basic ethical principles are therefore: honesty, objectivity, integrity, openness, respect, non-discrimination and so on (Resnik, 2015).

Ethical behaviour can also be defined as acting in accordance with the norms of each culture. A norm is something to which people give a lot of value in principle – honesty, strength, wealth, kindness and so on. We ‘choose’ most of our values according to our surroundings, but we must know that values differ from culture to culture (Možina et al., 2002).

2.2. Business ethics

Ethics has many subtypes, one of them being business ethics. Business ethics studies how people should behave when they find themselves in a moral dilemma but on a business level in comparison with ethics where suitable behaviour is meant in a general way. It can be said that it is a form of ethics expressed with people's business decision-making in organizations. But since all decisions in organizations are made by management, it can also be said that business ethics is in a way ethics of management (Glas, 1998).

We often don't know whether the decision that was made in an organization is ethically appropriate or not. Even nowadays, many organizations struggle with this. Many managers that were highly respected and praised in the past have now problems with questionable decisions that they have made, for example bribe or illegal agreement (cartel). But still, we cannot point fingers only at individuals. At the end of the day, lots of large companies have taken part in scandals (Boda, & Zsolnai, 2016).

Why is it important for managers to know how to behave properly in organizations? It is much easier to work in an environment where everybody can trust each other. Furthermore, employees are more motivated and consequently do their work much more efficiently than they would otherwise (Psihologija dela, 2017).

With high ethical standards organizations would not need to worry when collaborating with other companies. Therefore, the costs would be much lower for everyone and also conducting the business would become much more efficient than before. On the other hand, employees become more loyal to their company or organization. For organizations, behaving socially responsible would not mean only providing good effects to the society but also to themselves. Consequently they would get more respect and reputation in their line of business, build firm relationships with community, lower operational costs, motivate labour force and upgrade existing aspirations and inserts in the field of social initiative. If we want to make all of the above realistic in real life, we need to take some time and form a document where all trends would be defined to make decisions in business life easier (Hribar, 2013).

Many experts have tried to define basic rules that every manager should follow. Dunfee (1997) defined the following eight basic rules (Glas, 1998):

1. **Confidentiality:** It is quite common that both parties exchange confidential information in business relationships. The manager's responsibility is to use this information carefully and not against the expectations and permission of the person that revealed those information. Their role is also to make sure that those information don't get in hands of unauthorized people.
2. **Obligation for special responsibilities:** Managers are obliged to fulfil all duties, whether they are stipulated by laws, contracts or business relationships, mostly towards shareholders.
3. **Avoiding the possibility of creating clash of interests:** Businessmen must never get themselves in a situation where one could suspect for having interest in doing something just to harm either company or client. In case this still happens, a businessman is obliged to reveal the whole situation and other possible interests. Also, in extreme situations, they have to pass the decision to an independent person(s).
4. **To readily obey all the laws:** Every manager needs to comply with the meaning of the law. He has to avoid any attempts to bypass the meaning of the frame of the law. If there happens to be incompatibility between the law and regulation, he shouldn't make excuses, such as saying the laws are not good and that others are breaking them too.
5. **To work in good faith in negotiations:** Businessmen must work in good faith in all business relationships, which means that they should reveal all the important facts and should not keep them as a secret when negotiating. If he is for example presenting products, he shouldn't abuse the standards and conventions.
6. **Respecting public welfare:** All managers are obliged to respect both physically and mentally the welfare of employees, consumers and others. Safety has to come first. That is why all employees and consumers have to be informed about all possible dangers and risks.

7. **Respecting the freedom and constitutional rights:** Even in cases where laws are not explicitly determined and there are no sanctions, managers must preserve freedom and constitutional rights. They have to disable the transgression of fundamental rights, which is for example the right to speak. Companies also should not encroach on employees privacy.
8. **Deriving from principles of prudent master:** Managers should adhere to standards of professional competence and care operation. When facing decisions, they have to solve problems and predict possible consequences. They are also responsible for the acts of their subordinates.

2.3. The relationship between culture and business ethics

If we compared several cultures of the world, we would see that every one of them comes across five basic problems of social life. Every culture has developed its own answers to each of these problems. They are identity, hierarchy, gender, truth and values. The problem of identity is the relationship between an individual (individualism) and groups (collectivism). It is historically confirmed that people in the world's richest countries are mostly individualists because with the gradual enrichment they mostly turn to individualistic extremes. The cultures of the world's poorest countries are mostly collectivist. The balance between the individuals and others is always necessary. In collectivistic societies, people must suppress their individualistic identity so maybe they can feel lonely and isolated. The hierarchy or the degree of inequality between people is a part of the natural scheme of the world. We also call it power distance. Power distance is way smaller in wealthy countries than in poor countries which have limited resources. The problem with sex differences is division between sexes and different control over aggressiveness. Equal sex division in cultures is called women culture or focus on concerns. On the other hand, we have unequal sex division called men culture or focus on achievements. The Netherlands, Portugal and Scandinavian cultures are very feminine, meanwhile Germany, Switzerland and USA are distinctly masculine. The

truth is shown in first reaction of people and their tolerance for unknown. Questions about the truth and values in societies are partly complementing one another, both being dependent on factors of time and tradition (Hofstede, 2006).

The culture of an organization and its environment are material and immaterial ways of people's behaviour, which are based on common values. The culture of an organization is influenced by the culture of the country where it exists. The course of its development is specific for each organization, where a big part is done by the founder who chooses a basic vision, mission and environment for the organization (Tavčar, 2008).

Habits, customs, culture and work in organizations differ from country to country, from province to province and from city to city. When we do business with other organizations, we cannot choose the person that we want to do it with. It is not enough to be tolerant of differences in other organizations, we must learn to understand the differences and use them in our and others favor. Every organization must generally behave in accordance with the culture of the country in which it operates. If the differences between cooperating parties are small than the business is more standardised (Možina et al. 2002).

Going from one culture to another is not always easy and simple, because we are faced with unusual behaviours which are based on the values of other people. Passing from home to a foreign country includes several stages. It starts with the preparation of the organization: they choose and prepare the potential candidates, take care of fitting in with foreign culture, they pass them basic knowledge about culture and local conditions, they also give them a possibility of improving language skills. After that, the candidate has to accustom to the new culture and overcome the differences between the two cultures (aka cultural shock). The organization accompanies and helps candidates with getting accustomed and establishing contacts with locals (Tavčar, 2008).

One of the fundamental questions making ethical decisions is to consider how others would act in that case. The other three rules are the rule of private benefit, which means that we have to think if what we are doing can bring any benefit or harm to

others. The second rule relates to the question of how it would be if other people did this and what would the consequences be. The third rule is a comparison between the benefits and obligations, which means that we have to think if benefits exceed our obligations (Chmielewski, 2004).

Culture is not an universally accepted idea, that is why it has many definitions, but they all say that culture refers to social world. It includes individuals' lifestyles, the ways of evaluation and operations, which are passing from generation to generation. Culture encompasses morality. It determines what is right and appropriate for each group and it is also the basis for living in social environment. Culture is developing over time and it is also the continuation of the past. People form cultures but at the same time cultures form us. We start learning behaviour in accordance with our culture in the early years, so it affects us at a subconscious level. This is why we recognize the characteristics of our home culture only when we are in environment with a different one (Tavčar, 2008).

Culture has a significant impact on doing business with different organizations around the world. For example, it is typical for Great Britain to put a great deal of importance into the autonomy and independence of a company. They are also one of the rare countries who 'reject' long-term investments and focus more on the maximization of the current profit. On the other hand, Swedes encourage participation and teamwork. They strive for democratic decision-making and solidarity with their employees, which is also reflected in their salaries (equally high for the entire company). For the German system however, it is far more typical to promote the feeling of collective responsibility for decision making and also the policy of the company itself. Because of their social-market economy they are also constantly reminding of the importance of social security and employee benefits (Egan, 1997).

3. METHODS

3.1 Procedures and participants

Our main research question was how much impact the culture has on business ethics, since the

importance of international business is constantly rising. Therefore, we wanted to analyze if the values truly are the biggest factor in distinguishing cultures between each other. We also wanted to learn what is the main reason that so many international businesses fail and also which are the most ethical countries in the world. Qualitative data were obtained through interviews with eight leaders who are experienced in the field of international business. The interviewees come from Slovenia and Italy but they work all around the world, so they know how much impact a culture has on the ethical behaviour in different countries. As the interviewees live all around the world it was impossible to meet everyone in person, so we had to contact some of them via Skype or phone call. Each interview lasted approximately an hour.

3.2 Results

We decided to perform interviews since it is more personal and it enables more detailed answers and with that a better understanding of the research problem. Our interview was composed of nine questions. At the beginning, we focused on defining the notions of ethics, business ethics and ethical behaviour. We continued with questions about values and culture influence on relationships and doing business in organizations. In this section we presented summarized answers from our interviewees for each separate question.

First question: *What do you understand under the notion ethics and business ethics?* The answers were quite likewise. Interviewees were mostly mentioning a way of people's behaviour, respecting social norms and moral principles, honesty, respect towards people you work with and considering good manners. Amongst all the answers honest behaviour and integrity were exposed. In the beginning we also asked them to define business ethics and the answers were similar to the first question but were differently verbalized, since they understood that the meaning of business ethics was the same as ethics but on a business level. Adhering to the agreements in contracts, respecting laws, employees and business partners, considering business secrets, keeping your word, respectful relations and honesty were the most popular answers. One of the

interviewees (who works in Switzerland) also exposed the importance of environmentally friendly behaviour.

Second question: *Which ethical principles do you believe every company should/needs to follow?* The most vital principle was respecting payment deadlines and obligations regarding contracts, employee satisfaction and always putting customers in the first place. In their opinion, not respecting payment deadlines and obligations regarding contracts could lead to having liquidity problems, dishonesty towards employees and other participants in the business process. Having employees that are satisfied means better results when working and also better sales. Other common answers were also to respect legislation, meaning no frauds and bribery, but also considering the performance of employees with enabling their personal growth.

Third question: *Do you believe the company you work in follows the rules of business ethics? Why?* All of the interviewees answered that they follow the rules since they strive for employees' satisfaction, respect the laws, their partners and customers. Some of them also exposed the importance of the companies mission, because it has positive impacts on employees' behaviour if strong enough. One company even initiated employees' annual education on ethics. They also constantly warn about the importance of performing companies mission on daily basis. One of the interviewees (he is Slovenian but works all around the world) was also an entrepreneur who said that his company is operating fairly and in accordance with the laws. Despite following the rules, it still happened that he did not get paid for work. We can see from that example that fairness is not the only contributing factor.

Fourth question: *Which do you think are the weaknesses of your company considering ethical business behaviour? What could you improve and how?* For Italy they especially pointed out the problem of bribery (corruption), which is rooted in the system and without which many companies in Italy wouldn't even exist. Improvements would be difficult to achieve. People could only report offenders, but the measures would only last for a short time, since bribery is already standard practice in Italy (it is a continuous cycle). One of the companies from

Slovenia mentioned the problem of disagreements between employees because of different nationalities, religions and cultures. As a solution they have in mind education for employees and possible grouping according to cultures etc. (this can be a double-edged sword). This doesn't seem to be a problem in another Slovenian company where employees get along very well with each other. However, the problem they are facing are rumors that are often inaccurate. One of the interviewees (a Chinese working in Slovenia) mentioned that it is difficult to determine what exactly is ethical behaviour, because they lack education in this field and because of the mixing of cultures. Two larger companies were of the same opinion that their business is very ethical, the only problem is being the size of the company (they operate throughout the world). The number of employees is consequently quite big and humans can sometimes make mistakes. In this case, we don't have a specific improvement, just constant reminding to the company's mission.

Fifth question: *What are your key values (under which you act) and list 5 values that you think are the most important in your native country/culture? Do you believe that your values are in accordance with the values of the culture you live in?* As we summed up the answers of our interviewees, we found out that according to them the values of Italy are openness, friendship, enjoying life and good food, family, kindness, tradition (for example loyalty to a football club etc.) and also laziness. Slovenians, on the other hand, are more closed people. Their key values are family, money, the importance of hardworking, education and peace. The interviewees were of the opinion that their values mostly match the values of the culture they live in.

Sixth question: *What do you think is the influence of culture on ethical behaviour in doing business in a company?* All the interviewees were of the same opinion that cultures absolutely have an influence on our behaviour. They believe that cultures with their values affect us from birth onward and are an important factor that determines how we will behave in the future. Because of all the different cultures in the world the habits and customs that are established differ a lot, and generally there are also different ways of thinking and prioritizing. Ethics is supposed to be a general and uniform notion, but

even here there are some differences considering the variety of cultures. Some interviewees were of the opinion that culture affects the behaviour of almost every company in the country, since culture is used to establish certain standards and principles. However, there are always some exceptions.

Seventh question: *How do you perceive doing business with a company that doesn't have the same culture as yours? Are the differences obvious, disturbing or not, was it difficult to adapt?* Again, we got similar answers, saying that the differences are obvious, which makes doing business more difficult. The explanations did vary. Some of the interviewees told us that it depends on the company and its leader, but also readiness to adjust to foreign values and cultures. They exposed the value of respecting diversity and accepting compromises. Companies need to learn doing international business and adjusting to others, otherwise their businesses will fail. It was also mentioned that although it is necessary to accept compromises this doesn't mean that one of the participants is acting unethically, since differences are appearing because of diverse cultures which are consequently influencing people's behaviour. Differences are not disturbing because they define cultures, but on the other hand they can harden the start of the business. One of the questioned (who works in Switzerland) also mentioned that doing business with other cultures is a special experience which empowers you.

Eighth question: *If you work in a country that isn't your homeland, how do you get around in that environment? Does culture have an impact on ethical behaviour? Why?* In our interviewees's opinion it is not easy. At first you need to be open, you need to accept values and the culture of another society while adjusting to the new environment. It is essential to preserve a respectful relationship to other cultures, because one type of behaviour might be right for us and wrong for others. Most interviewees shared the opinion that cultures influence ethical behaviour, because they give us some values and directions, which we later use in our ethical decision-making. In some cultures, values are more expressed than in others, which consequently influences ethics. One of them (an Italian manager working in the USA) said that in her opinion culture does not have such a big impact on ethics because ethics

is a universal value which varies just a little globally. Nevertheless, they all said that they interact well and successfully in foreign environment.

Ninth question: *Do you see/notice any differences between your native ethical behaviour and the ethical behaviour of the country you work in? Are maybe the most obvious differences in different values?* The majority said that differences are noticeable, while some of them said that there are no obvious differences because ethics is a consistent concept. One interviewee (an entrepreneur from Slovenia) mentioned that he does business only with fair principles and that he makes business deals only with those that operate in the same way as him. Therefore, there are no large variations in ethical behavior. To the second part of the question they answered differently. Some said that the biggest differences in ethical behavior are caused by different values. Values are an integral part of every culture and through the years we instil a certain ethical behavior. Others said that values only partially influence values because despite different cultures they can be quite similar. The only difference is in the way how people perceive and interpret them.

During our research we also found out some interesting and noteworthy facts about the general features of different nations with which our interviewees collaborated. As we summed up all the answers we came to these conclusions, which indicate our interviewees' informed opinions based on their experience, but also some stereotypes related to how business is done in each country.

4. DISCUSSION

4.1 Theoretical contributions and implications

According to the received answers to the first question, we can determine that people mostly know what the notion of ethics and business ethics mean and what basic features they include. It brings us to the conclusion that people know how to act under these basic rules and most of them also act in accordance with them, naturally, if they are moral enough.

Table 1: Perceptions of business features related to ethics by country

Country	Facts and general features according to our interviewees
Spain	open and sociable people, kindness
Italy	open and ready to help at all times, quite lazy and unambitious, they enjoy in good food and drinks
Switzerland	quite closed, strict rules, very respectful to others
England	they strive for the maximum profit
Germany	precise rules that everyone strictly follows, an innate sense for business ethics (they keep their promises and follow the settled arrangements)
Southeast Europe (Balkan)	very relaxed, they keep their promises (but mostly with a remarkable delay), Croats can quickly fool you, whereas Serbs are very fair, flexible and hospitable (if they like you, they are going to do everything for you)
Africa	they are not businessmen, they are still learning – they want to do something, but they still don't have enough organizational skills
Scandinavian countries	very ethical business, they put a great deal of importance on social values – great living conditions
Eastern European countries	human relations are not very important, they value power and strength
USA	they have the features of a competitive and very individualistic culture, they put a great deal of value in succes
China	honesty and courtesy, thoughtful when expressing themselves, they don't ask too many questions, they put great importance on respecting the elderly

Through the answers to our second and third question we deduced that honesty is very important in doing business, since it was one of the most common answers. We can count respecting contracts, payment deadlines etc. under the same concept. But we must take into consideration the other answers such as the happiness of the employees and the importance of respecting the customers. All the selected companies follow these ethical rules very strictly, since this is their philosophy leading to success. The interviewees were also of the opinion that they are doing quite well and that their companies are very ethical in doing business. On the basis of these answers, we can conclude that the majority of companies strive for ethical business, but there can always be found some exceptions. For example, one of our interviewees told us that he did not get paid for the service he provided to another company, but that is a matter of ethics and fairness of the other company.

With our fourth question we wanted to dig deeper into the business of the selected companies and learn about their weaknesses. This is a hard thing to admit for a company but we got some

promising answers. The biggest problem seems to be the difficulty of maintaining a strong enough mission for the company to follow in the eyes of the employees. Another common problem are the relationships between employees, because of their different values, which can differ a lot from individual to individual. We came to the conclusion, that this problem appears due to the increasing multiculturalism in countries, which leads to the mixing of different values that don't always harmonize. A surprising fact was also the commonness of bribery in Italy. The interviewees in fact stated that without it at least a half of the Italian companies would not even exist. At this point, we can relate to an analysis which speaks of unethical businesses/operations.

Unethical behaviour includes bribery, knowingly selling faulty goods, hiding information etc. In some countries bribery is "a way of living", since no business can be done without it and a company who is against this kind of business is doomed to failure. Bribery is strongly prohibited in the USA, so some companies really try hard to hide it, but on the other hand some countries are very tolerant towards it and even overlook it (Pitta, Fung & Isberg, 1999).

According to the answers to the fifth question we can conclude that personal values of the people in some particular culture are mostly in accordance with the general values of that culture. This can be easily explained as a result of growing up in our mother country and in its culture. As said before by Resnik (2015), we accept most of our values in childhood and we follow them through our whole life.

In our sixth question all of the interviewees were unanimous in saying that culture with its values has an effect on us from birth onward and that we transfer that kind of behavior onto the functioning of the organization. According to that, we can assume that companies around the world function very differently, because each leader of the company puts in it a part of its culture and the corresponding values on which he then builds his business. If we sum up the answers and the theory from the literature, it is apparent that ethics is a fairly equal term and that we interpret it similarly even though there is an apparent diversity between cultures. However, it is clear that there are also notable differences, since something can be completely acceptable in one culture and terribly wrong in another.

In our seventh question we were asking about differences in doing business with companies with different cultures from ours, since we thought that this question is suitable for today's times where the importance of international business is constantly increasing. The interviewees were of the opinion that many businesses fail due to the lack of understanding between different cultures and because we simply can't reconcile with a different way of doing business. We have to adapt, accept and try to understand different values and cultures, but this is not always easy. We can support this statement in accordance with the conclusions made by Smeltzer and Jennings (1998), where they discuss the possibilities of adapting to other cultures and how this can be done.

A lot of managers from various companies are attending different international seminars where the emphasis is on learning how other cultures do business and how to adapt their way of doing business. To some companies, adapting to foreign cultures often requires ethical compromises. The issue

that arises is whether it is possible to successfully conduct business in those countries where cultural issues require ethical compromises that could significantly affect business operations. Many businessmen think that cultural differences between (two different) companies from different countries can create or destroy operation between or in certain countries (Smeltzer & Jennings, 1998).

Regarding the answers to our eighth question we found out that people can quite easily relate and get around in a different culture. To do so, it is necessary to be open and understanding to the differences between cultures, it is also very important to try to adapt to a different behaviour and last but not least you need to be respectful. This is the only way for the inhabitants of a foreign country/culture to accept us.

The answers to our last, ninth question made us realize that there are some differences in ethical behaviour around the world but they are not very significant. This came quite as a surprise, yet it is logical that there are some basic ethical rules that are the same all around the globe. It is the explanation/interpretation of these rules that differs, since every culture puts a bit of itself into them. Nevertheless we also found out that the biggest differences between cultures are in different values. We got some interesting answers, which we presented at the end of the 'Results' chapter. Scandinavian countries are known for their ethical business and as very social and ethical countries who care a lot about their inhabitants. But we must not forget Germany which is also known for its fair way of doing business, strictly following the rules and respecting business partners. We can support this statement with the conclusions made by Egan (1997), which we summarized at the beginning of our paper in the chapter 'The relationship between culture and business ethics'.

4.1. Limitations and future research suggestions

We chose this topic because we wanted to analyze the impact the culture has on ethics and business ethics. We expected significant differences between cultures, but we soon found out that business ethics goes hand in hand throughout the world. The biggest limitation we had was the small

number of interviewees – only eight. Since the theme of our paper is quite wide and it covers business globally, we had little time for a larger analysis. Results were based on qualitative research, while future researchers could include a quantitative one as well, preferably longitudinal, which would really enable us to capture the causality in the proposed

relationship between culture and business ethics. Therefore, our main recommendation to future researchers is to expand the analysis sample and include more interviewees for more accurate results. Another option would be a smaller area of research, since we focused on the whole world instead of only analyzing for example Europe.

EXTENDED SUMMARY / IZVLEČEK

Dandanes obstaja le majhno število podjetij, ki ne poslujejo na mednarodni ravni. Za takšno poslovanje je potrebno imeti veliko znanja, saj se je potrebno neprestano soočati z različnimi kulturami in se jim prilagajati, če želimo imeti uspešno opravljene poslovne dogovore z drugimi podjetji. Na podlagi kvalitativne analize (osmih intervjujev z managerji, ki poslujejo s tujino) ugotavljamo, da kultura in njeno razumevanje ter interpretacija predstavlja pomemben dejavnik pri praktičiranju poslovne etike. Zanimivo dejstvo je, da mnogo stvari v italijanskih, ameriških in slovenskih podjetjih sovpada, kar pomeni da so si podjetja, ki delujejo v različnih državah z različnimi kulturami in vrednotami, precej podobna.

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