Can you picture a young office manager hesitating to rent office space to a Mid-Eastern prince in an expensive city office building because he demanded that one-fourth of the ground floor be renovated because he wished to install plumbing for a private rest room, shower, and bidet for his suite. Signing a lease with this tenant would have netted the office manager's employer approximately $200,000 over the term of the proposed lease. The office manager's employer was incommunicado overseas for an extended period, and a decision was needed within one week. The morning after the meeting, the prince visited the office manager again, smiling as he offered a gift of expensive jewelry and a cash gift for the owner, if she would agree to change the lease terms to please him. What would the employer expect the office manager to do? Was this a bribe, unethical, immoral, or just a way to do business? What would YOU do? A personal experience of this nature was the first of numerous cross-cultural situations that have caused this researcher to wonder why people from different parts of the world behave as differently as they do.

As a college professor, this researcher has observed differences in beliefs about right and wrong among cultural groups. For example, an Asian
student registered in an Introduction to Computers in Business course featuring computer software applications topics taught by the researcher. From the first day, her technical abilities were obvious. She had completed a two-year engineering course in Japan and studied disk operating systems (DOS), early versions of word processors and spreadsheets. She did well throughout the course and appeared not to need "extra" help as did some students newer to software.

Final exams were administered in the class, completed by students, scored, and recorded. The following morning, a handwritten note was delivered to the Business Division office. In the second paragraph, Mei Lei (not her real name) confessed to cheating during the exam and shared her feelings about bringing dishonor to her family. Unable to remember or imagine a "western" student who would handle moral failings in class in the same way, colleagues were consulted about an appropriate way to handle the situation. There have been accounts of Asian students committing suicide when they were not admitted to a certain college or university and grades were of paramount importance. In view of this, Mei Lei's state of mind was a concern. A foreign national friend thought the student should receive a failing grade and be dismissed from campus, but he suggested a consultation with the campus Foreign Student Advisor before action was taken. The administrator had a quite different perception of how to handle the situation, noting that similar incidents
often happen when students are so far from home and under the stress of exams, so the administrator suggested the behavior should be excused.

This and similar incidents prompted an interest in the topic of ethics in different cultures. With this in mind, an interview was held with Orlo and Carol Kretlow, retired missionaries and teachers who served in Japan for 31 years. They had many stories relating to the topics of culture and ethics and had recently taught an ethics course in Siberia. They shared a story about an incident that occurred during the Nixon administration when Japanese citizens protested the American presence in Japan, causing Nixon to close four Air Force bases there. A Japanese laundry owner, whose business was located across the street from one US base, had employed 35 people in his laundry for years.

On the day before Nixon's formal announcement that closed the bases, the laundry owner learned of the decision. He left his laundry, went to his home, and took his life. Before doing so, he wrote a note asking his employees and his family to forgive him; for now they would all lose their jobs. He assured his employees that he had not known about the base closing before that day. According to the Kretlows, the owner felt tremendous obligation in that society where lifetime employment was once expected and he was seeking to save "face." This extraordinary story is not alone. According to the Kretlows, the Japanese do business and "everything differently." This example illustrated the
need for increased understanding of cultural differences in the US, as it becomes a more multicultural society (Kretlow, O. & Kretlow, C., personal communication, August 5, 1996).

These stories are in no way meant to suggest there are no variations within cultures. However, variations between cultures are often more extreme than those within them, and this study was an effort to consider variations among students from two cultures in West Virginia colleges and universities.

Communications in Today's Multicultural Business Climate

The US is gradually becoming a multicultural society. It is beginning to awaken to this status as educational, governmental, and corporate institutions and individuals recognize that they must deal with the issues and consequences related to these changes. As the nation's culture stretches to accommodate the widening variety of ideologies and value systems, ethical issues not previously encountered have challenged business, educational, institutional, and governmental leaders, as well as their employees. Researchers in many fields of study report changes in US cultural composition, due largely to demographic shifts that will continue to have an impact on each resident. In 1995, the Census Bureau reported almost one of eleven US residents to be foreign born. Population projections indicate that "by the year 2000, almost one of every three persons in the US will be African-American, Hispanic, Asian, or Native-American" (Allen, 1995, p. 143). "More than two million North Americans work
for foreign employers, and the number of foreign companies that have built plants in the US is increasing" (Martin & Chaney, 1992, p. 2).

These demographic shifts and changes are also being felt in rural areas of the US, including West Virginia, the site of this study. The region is undergoing economic and cultural change, as is the rest of the country, and West Virginia is beginning to feel the impact of foreign investment.

According to 1990 Census figures, West Virginia had a remarkably homogeneous population evidenced by the following statistics: 1,692,575 or 94+% of the population was white, while the same group was 1,863,261 or 95.5% in 1980. During his terms in office, Governor Gaston Caperton, along with state business leaders, actively cultivated an interest in attracting Japanese business to the state to speed economic development. In his State of the State Address on January 11, 1996, Governor Caperton reported that eight Japanese firms were currently operating in West Virginia. One West Virginia college, formerly known as Salem College, has been leased by a Japanese group, and is now known as Salem-Tokeiyo University. Japanese students are encouraged to study at this institution and a firm relationship between Japan and West Virginia holds promise for both entities. West Virginia's aggressive pursuit of commercial, educational, and industrial relationships with Japan will lead to more intercultural communication and will prompt a need for means of cross-
cultural understanding and relationship-building by members of both the US and Japanese cultures in the state.

Having a West Virginia trade office in Japan has allowed West Virginia's trade representative there, Mr. Kujima, to help introduce more Japanese business people to West Virginia. On May 9, 1996, Mr. Hiroshi Okuda, President, Toyota Motor Corporation, announced that Toyota had selected Putnam County, West Virginia, as its new site for a $400 million engine plant. This plant will bring hundreds of jobs and opportunities to West Virginia residents, while calling for increased communication between and understanding among the members of both the Japanese and US cultures. West Virginia's aggressive pursuit of Japanese business and educational affiliations has also been a factor in selecting this study topic.

Dave Campbell, former Governor Gaston Caperton's Chief of Staff, indicated in October 1996, that a series of lectures is ongoing, based on cultural differences and means for promoting better understandings between West Virginians and Japanese business people. According to him, members of the business communities, in and surrounding the Putnam County region of West Virginia, the site of Toyota's newly announced engine plant, have need for and will be seeking information about the differences between Japanese and US cultures. He explained the state's current use of seminars aimed at enlightening
local residents about cultural differences between the existing and newly arriving cultures in West Virginia.

West Virginia’s cultural homogeneity is strong, so changes to the population blend are often met with stiff resistance. However, the need for economic development is driving changes in the state, as leaders seek to attract viable businesses from other states and nations. Since the predictable conflicts between members of dissimilar cultures can be tempered through understanding of diversified cultures, the results of this research study may be of help in furthering needed understanding.

**AACSB Requirements**

On the national level, changes in business and educational cultures have caused educational institutions and accrediting bodies to revise their standards. An example of the revisions can be found in the call for internationalization of the curriculum by the American Association of Collegiate Schools of Business (AACSB).

Agendas have been set forth in education, business, and government to deal with the individual cultural differences of students, employees, and agents. Many public education systems serve students originating from a multiplicity of cultural backgrounds. Numerous colleges and universities recognize the need for students to develop communication skills, particularly those that facilitate global commerce (Sorenson, Savage, & Orem, 1990). Since 1991, the AACSB...
requires schools it certifies to have an internationalized business curriculum, including ethical considerations within its common body of knowledge requirements (Davis & Redmann, 1991). A quotation by Martin and Chaney (1992) emphasizes one of the primary reasons for this shift. They note:

Employees fail in overseas assignments not because they lack technical or professional competence but because of their inability to understand and adapt to another culture’s patterns: US firms have had between 45% and 85% of their expatriate US citizens return early from a foreign assignment because of their inability to adapt to a new culture. The ability to acculturate is more important than having product, price, or quality advantages. (p. 267)

A second reason for the shift in emphasis is that global issues do not exist only in remote locations. Within the US itself, there is tremendous cultural diversity that is only beginning to be addressed in educational, workplace, and governmental settings. If one is to compete successfully in the global marketplace, learning about other cultures is a primary responsibility. One cannot assume that people everywhere function in the same ways, nor do they dress alike, or share the same ethical beliefs. AACSB requirements were designed to place additional emphasis upon our need to become competitive both locally and globally.
Conceptual Framework

Research in support of an internationalized curriculum ranges "from comparative studies of workers’ cultural orientations in different countries to more focused studies of particular organizational behaviors within other national cultures" (Fine, 1996, p. 492). Hofstede (1984) conducted large-scale questionnaire studies dealing with the value orientations of International Business Machines (IBM) workers in 40 countries worldwide. That research (1984) served as a starting point for the inquiries of this study.

This research was conducted for a number of reasons. First, the results can promote understanding of cultural and ethical differences among Japanese and US citizens in West Virginia as the numbers of new Japanese businesses bring economic, educational, and social changes to the state. Second, a strong reason for collecting the data at the state level was the promotion of understanding and collaboration among various cultures in West Virginia. There are few variations in ethnic cultures in the state. The economy suffers from a lack of development and Japanese investment brings with it the hope for a brighter economic future, particularly, if individuals from the two cultures are able to exist collaboratively. Thus, identifying cultural factors that differentiate Japanese and US cultures made sense.

In research conducted by Hofstede (1984, 1991), indexes were developed as statistical scales on which the degree of difference between
cultures in organizational environments were measured, as shown in Table 1. He initially identified four categories in which cultures contrast. They are: (a) **Individualism versus Collectivism**--the degree to which a culture relies on and has allegiance to the self or the group. This dimension is reflected on the IDV--Individualism Index. (b) **Uncertainty Avoidance**--the means a culture chooses to adapt to change and cope with uncertainties, "the extent to which members of a culture feel threatened by uncertain or unknown situations" (Hofstede, 1991, p. 113) and try to avoid them by establishing more structure. This dimension is reflected on the UAI--the Uncertainty Avoidance Index. (c) **Masculinity/Femininity**--the degree to which a culture values such behaviors as assertiveness and the acquisition of wealth or caring for others and the quality of life. This dimension is reflected on the MAS--Masculinity/Femininity Index. (d) **Power Distance** Index--the degree to which the culture believes institutional and organizational power should be distributed unequally and the decisions of the power holders should be challenged or accepted. This dimension is reflected on the PDI index. (Hofstede, 1983a; 1983b; 1984; 1986; 1991).

In later research, Hofstede (1994) added a fifth dimension, not displayed in Table 1, which deals with the **Long- versus Short-term orientations** of individual cultures; i.e., the value that a culture ascribes to time. In some cultures, individuals' schedules are defined in terms of a series of time frames through which they must maneuver; they must never be late. In other societies,
Table 1

Rankings of US and Japan in Hofstede's Typology

<table>
<thead>
<tr>
<th>Hofstede's Indices</th>
<th>US</th>
<th>Japan</th>
<th>Ordinal Comparison of Scores</th>
</tr>
</thead>
<tbody>
<tr>
<td>Individualism versus Collectivism Dimension</td>
<td>High on Individualism (Low on Collectivism) 91</td>
<td>Low on Individualism (High on Collectivism) 46</td>
<td>US&gt;Japan on Individualism (Hofstede's rating scale 6-91)</td>
</tr>
<tr>
<td>Uncertainty Avoidance Index (UAI)</td>
<td>Low on Uncertainty Avoidance 46</td>
<td>High on Uncertainty Avoidance 92</td>
<td>US&lt;Japan (Hofstede's rating scale 8-112)</td>
</tr>
<tr>
<td>Masculinity/ Femininity Dimension (MAS)</td>
<td>High Masculinity (Low on Femininity) 62</td>
<td>High on Masculinity (Low on Femininity) 95</td>
<td>US&lt;Japan on Masculinity (Hofstede's rating scale 5-95)</td>
</tr>
<tr>
<td>Power Distance Index (PDI)</td>
<td>Low Power Distance 40</td>
<td>High Power Distance 54</td>
<td>US&lt;Japan (Hofstede's rating scale 11-104)</td>
</tr>
</tbody>
</table>

* Hofstede, G. (1991), pp. 27, 53, 83, 113
time is not a constraint; lateness may even be considered expected behavior. This dimension was not used in the study.

Hofstede (1991) applied his indexes (typology), on which the degree of difference between cultures could be measured, to fifty countries and three regions. He assigned rankings to the US and to Japan, as related to this study, and shown in Table 1. The scales Hofstede used are more fully explained in Chapter 2.

In Table 1, several important relationships were conveyed, as are the indices Hofstede (1984, 1991) established to rate countries and their relative degrees of each dimension. First, Hofstede's study revealed the US culture to be more individualistic than the Japanese culture, with the US scoring 91 and Japan 46. Second, the study revealed that the Japanese culture is less able to tolerate uncertainty than is the US culture, with the US scoring 46 and Japan 92. Finally, both the US, scoring 62, and Japan, scoring 95, are rated above average on Masculinity/Femininity, the last dimension.

Hofstede's cultural comparisons (1984, 1991) became the basis of the studies by Hunt and Vitell (1992) in which they proposed a general theory of marketing ethics suggesting "cultural norms affect perceived ethical situations, perceived alternatives, perceived consequences, deontological norms, probabilities of consequences, desirability of consequences, and importance of stakeholders" (1986, p. 10). Deontological norms can be defined as norms
within a culture "determined by more than the likely consequences of an action" (Shaw, 1992, p. 45).

Although the theory Hunt and Vitell (1992) espoused met the needs of marketing ethics, "their model is easily generalized to apply to all business situations" (p. 755). Research by Vitell, Nwachukwu, and Barnes (1993) sought to "integrate the conceptual propositions of theory in business ethics with a typology of cultural dimensions" (p. 759). It tested only selected parts of Hofstede's models of business ethics. Building on Hofstede's research (1983a, 1984) involving over fifty countries and cultures that resulted in five cultural dimensions, Vitell et al. sought to examine how distinct "cultural dimensions" affect ethical decision-making in different societies. Their study offered propositions that can be "used to generate empirically testable research hypotheses" (p. 759).

Based on Hofstede's cultural dimensions (1984, 1991), Vitell et al. (1993) presented the following five classifications: (a) Professional, Industry, and Organizational Codes of Ethics and Norms, (b) Self versus Organization as the Most Important Stakeholder, (c) Takes Ethical Cues from Superiors versus Fellow Employees, (d) Perceives Ethical Problems, and (e) Accepts Negative Consequences of Questionable Actions. The Professional, Industry, and Organizational Codes of Ethics mentioned in the Vitell et al. study refer to the
groups to which individuals within societies belong. These are likely to influence individual and group norms and are later referred to in this study as PIO Codes.

Based on the implications (propositions) of the Vitell et al. study (1993), hypotheses were developed to examine the validity of Hofstede's typology (1984, 1991) and ethical implications that follow from the classifications developed by Vitell et al. For each ethical implication, vignettes were designed to extract ethical responses from the research subjects. These responses were analyzed to see whether selected ethical classifications as reported in the Vitell et al. study were supported.

**Purpose of the Study**

The purpose of the study was to assess students' intended ethical beliefs and behaviors, and to gain an understanding of the ethical implications by assessing the extent to which Hofstede's dimensions (1984, 1991), cultural indexes, are related to the ethical classifications and propositions of Vitell et al. (1993). Vitell et al. did not include Hofstede's fifth dimension, Long- versus Short-Term Orientation, in their studies.

Outcomes of this study examined the theories of Hofstede (1984, 1991) and Vitell et al. (1993) with respect to student responses to vignettes and considered the ethical implications. To answer the research questions, two groups, Japanese and US students attending West Virginia state colleges and
universities, were asked to respond to ethically-based business decision vignettes involving communications.

The students’ reactions to six vignettes created for the study were measured in two ways: through their ratings of (a) Would you believe this practice to be ethical or unethical? and (b) Would you engage in this practice? Their attitudes and perceptions toward ethical situations presented through the vignettes were examined with consideration given to the effect of selected demographics on their reactions. The two research questions the study addressed follow.

Research Questions

1. Does a relationship exist among students' ratings of ethically-based business vignettes involving business communication and selected demographic variables? The demographic variables include (a) major, (b) gender, and (c) family employment background.

2. Do students' ratings of the ethicality of business situations and the willingness to act in an ethical versus unethical manner when confronted within the same context support selected aspects of Hofstede's theory (1984, 1991)?

Propositions

To answer the second research question, a set of propositions regarding ethical norms, beliefs, and their consequences on ethical behavior were created.
that relate to the treatment by Vitell et al. (1993) of Hofstede’s cultural typologies (1984, 1991). The propositions are described here.

**Proposition 1--Individualism versus Collectivism Dimension**

In examining the extent of Individualism versus Collectivism, Hofstede (1984, 1991) ranked the US to be high on Individualism and low on Collectivism, whereas Japan was ranked just the opposite. Thus, Hofstede posited business people in countries high on Individualism (US) will be

(a) **less** likely to consider professional, industry, or organizational rules when forming their own ethical norms in comparison to business people in countries high on Collectivism; i.e., Japanese students, as members of a culture high on Collectivism, are expected to react as follows on the **Belief question**. They will indicate that they find violations of PIO ethical codes by business people to be significantly, statistically, more unethical than US students will report. On the **Behavior question**, Japanese students will report that they would be significantly less likely, statistically, to engage in behavior that violates PIO ethical rules or codes than would US students.

(b) **more** willing to be unethical for personal than for organizational gain; i.e., Japanese students, who originate from a culture high on Hofstede’s Collectivism dimension (1984, 1991), are expected to
react as follows on the **Belief question**. Japanese students will indicate they find the behavior of business people that is motivated by personal gain to be significantly, statistically, more unethical than US students will report. On the **Behavior question**, Japanese students will report that they would be significantly less likely, statistically, to engage in behavior motivated by personal gain than would US students.

**Proposition 2--Uncertainty Avoidance Dimension**

According to Hofstede (1984, 1991), societies with high ratings on the Uncertainty Avoidance dimension or index (UAI) were interested in reducing uncertainty and did not tolerate those who varied from standards set by the culture or social units to which they belonged. Given this, the society that was high on UAI was likely to be able to predict the actions of those members of the culture belonging to specific social units with a high percentage of accuracy. Therefore, ethical behavior that advocated organizational gains was advanced, while that advocating self- and individualistic interests were not. Thus, business people in countries high on Uncertainty Avoidance (Japan) will be

(a) **more** likely to consider professional, industry, and organizational codes when forming their own ethical norms; i.e., they will be less tolerant of deviations from group norms. Japanese students, originating from a culture high on Uncertainty Avoidance, will react
as follows on the Belief question. Japanese students will indicate that they find the use of PIO Codes by business people when forming ethical norms to be significantly, statistically, more ethical, than US students will indicate. On the Behavior question, Japanese students will report that they would be significantly more likely, statistically, to engage in behaviors that consider PIO Codes when forming their own ethical norms than US students.

In their research, Vitell et al. (1993) described individualistic cultures as those promoting individuals’ personal aspirations for wealth, while members of collectivist cultures strive for the welfare of the group. For this reason, it was suggested that individualistic cultures would be more likely to choose unethical behavior in the furtherance of personal goals. Thus, business people in countries high on Uncertainty Avoidance (Japan) will be

(b) more likely to be motivated by organizational gain; i.e., on the Belief question, Japanese students will indicate the behavior of business people that is motivated by organizational gain to be significantly more ethical, statistically, than US students will indicate. On the Behavior question, Japanese students will report that they would be significantly more likely, statistically, to engage in behavior motivated by organizational gain than US students will indicate.
(c) **less** likely to perceive ethical problems; i.e., on the **Belief** question, Japanese students will indicate that they find situations in business to have significantly fewer ethical components, statistically, than US students will report. On the **Behavior** question, Japanese students will report that they would be significantly more likely, statistically, to engage in behavior that is questionably ethical than US students.

As already discussed, the dimensions of Individualism versus Collectivism and Uncertainty Avoidance have similar implications regarding adherence to PIO Codes and pursuance of self versus collective interest. Specifically, those who are more likely to ignore PIO rules (US) are also more self-interest motivated. In view of this, the following proposition addresses the linkage between adherence to PIO Codes of Ethics and Self-Interest. Thus, business people in countries high on Collectivism (Japan) and/or high on Uncertainty Avoidance (Japan) will be not only **more** likely to consider PIO Codes in forming their own ethical norms, but will also be **more** likely to pursue organizational gain in contrast to those in countries high on Individualism (US) and/or low on Uncertainty Avoidance (US) which are **less** likely to consider PIO Codes in forming their own ethical norms and to perceive self as the most important stakeholder.
Proposition 3--Masculinity/Femininity Dimension

Vitell et al. (1993) linked the Masculinity/Femininity dimension to the degree of acceptability of unethical norms or conduct. According to Hofstede (1984, 1991), Japan was rated as somewhat more masculine than the US, in terms of ambition, the push for material success, and competitiveness. The term masculine, in Hofstede’s work, describes the degree of gender role differentiation in the society. The obvious implication is that these goals may blind an individual, with respect to the ethicality of an action, despite existing rules and policies. In this dimension, the US and Japan are both rated relatively high, as compared to numerous other countries. However, Japan was rated somewhat higher than the US; thus, business people in cultures high in Masculinity will be

(a) less likely to perceive issues as ethical or not ethical and more likely to see issues as accepted business practice; i.e. on the Belief question, Japanese students will indicate they find a significantly broader range of business practices, statistically, to be ethical, than do US students. On the Behavior question, Japanese students will report that they would be significantly more likely, statistically, to engage in the broader range of business practices they consider to be ethical, than US students will report.
Proposition 4--Power Distance Dimension

This dimension was not included in the study due to the closeness of Japanese and US scores reported by Hofstede (1984, 1991). The US is rated 40 and Japan is rated 54 on a scale of 11-104 as calculated by Hofstede. Thus, Japanese and US perceptions appear to be too close to discriminate between the countries in the analysis.

Significance of the Study

McLuhan’s (1964) term global village was coined to describe the mass media’s ability to link homes and other locations around the globe simultaneously, thus shrinking the world. Communication technologies, modern travel, studies abroad, and transportation systems have each contributed to this concept and as they expand, so do the need for business and educational systems that address the role of culture in the current global environment.

In this study, the relationship between culture and ethics was examined in order to provide the following: (a) development of valid vignettes that can be used for instructional purposes; (b) support for the findings of studies’ relating to the effect of culture on ethics completed from the points of view of psychology, sociology, marketing, and organizational communication that have been inconclusive in their results; and (c) current students’ reactions, and their intended modes of response to ethical decisions regarding business communication. The outcomes of this study can be used by educators and the
business community alike. Moreover, the findings help to clarify some of the points of contention between Japanese and US cultures and help to deepen the understanding between them.

Operational Definitions

Acculturation--"...adjusting and adapting to a specific culture, beyond the culture from which one originates, an important ability for persons interested in international business and relationships." (Chaney & Martin, 1995, p. 9)

Business--any organization whose objective is to provide goods and services for profit (Shaw, 1991).

Business decisions--determination or passing of judgment on an issue being considered within the business environment.

Business ethics--what constitutes right and wrong, or good and bad, human conduct in a business context (Shaw, 1991).

Culture--collective mental programming which distinguishes one human group from another. The word refers to entire societies (Hofstede, 1991).

Ethically based business decision vignette--a short business case study that produces more valid and reliable measures of respondent opinion than the "simpler" abstract questions more typical of opinion surveys (Alexander & Becker, 1978).

Ethics--the systematic application of moral principles to concrete problems (Hofstede, 1983)
Individual students of different cultures--study participants who represent two distinct cultural groups, including individuals from Japan and the US, in West Virginia state colleges and universities.

Japanese students--registered students identified by West Virginia college and university Registrars, then agreed to by student’s self-reports.

PIO Codes--Professional, Industry, and Organizational Codes of Ethics mentioned in the Vitell et al. (1993) study, this phrase has been coined by the researcher to refer to groups to which individuals within societies belong. These are likely to influence individual and group norms and are referred to in this study as PIO Codes.

Reactions--responses given by study participants to questions about ethically based business decision vignettes regarding business communication.

Subjects--full-time Japanese and an equal number of US students of the same majors and class ranks.


Assumptions

The assumption was made that certain business decisions have an ethical dimension. Thus, the respondents were assumed to be familiar enough with the ethical questions to be able to answer.
Further, the assumption was made that vignettes are an appropriate means by which to measure an individual's ratings of business ethics decisions. Thus, the assumption was that an ethical dimension to business communication exists that can be measured.

Limitations

The three limitations provided here apply to this study.

First, Vitell et al. (1993) offered fifteen propositions in their effort to classify factors that can affect ethical decision-making in the workplace. The present study reorganized these propositions with respect to Hofstede's typology (1984, 1991) and the ethical classifications found in the Vitell et al. study. In the present study, these duplications were eliminated by linking a proposition, if necessary, to more than one typology. The propositions of Vitell et al. covered the currently recognized body of knowledge relating to this topic. This study used only those propositions in Vitell et al.'s theory most strongly supported by the literature.

The propositions being used were narrowed following analysis of the comments on the First Panel of Experts' Vignette Review Forms (Appendix A). "Accepts negative consequences of questionable actions," the fifth proposition in the Vitell et al. (1993) study, was deleted. The dimensions in the study were narrowed as well, when Hofstede's Power Distance dimension (1984, 1991) was removed due to the closeness of Japanese and US scores on Hofstede's
scale. This study does not include Hofstede’s fifth dimension (1994), the Long-term versus Short-term dimension, in which the US conformed to the short-run category and Japan conformed to the long-run category. More propositions do exist, but the researcher has narrowed the study to the classifications of Vitell et al. (1993) dealing with: (a) Professional, Industry and Organizational Codes of Ethics, (b) Self versus Organization as the Most Important Stakeholder, and (c) Perceives Ethical Problems.

The second limitation was that the study participants represented two student cultures, Japanese and US. The study’s purpose was to analyze reactions of individual students of two distinct cultures to vignettes.

Third, this study was limited to full-time Japanese and US undergraduate students attending West Virginia colleges and universities, whose cultures were defined by college and university registrars and by self-report. Therefore, users of the study should be cautious to generalize the results only to individuals with similar characteristics.

Threats to Internal Validity

Maturation (history) may have been a factor in this study because the amount of time a Japanese student had lived or spent in the US may have affected responses. To account for this, a related demographic question was asked. If a student identified as Japanese had always lived in the US, his or her responses were not be used in the study.
Instrumentation may also have been a factor in this study, since the vignettes were created by the researcher. To account for this, they were reviewed by a developmental panel and a panel of experts to determine their readability. Reliability was established by a panel of experts as well, who were asked to code the vignettes as they believed Japanese and US students would. Each of the vignettes was also assessed for interrater reliability. The vignettes were revised and tested by Japanese and US students in a pilot study.

Language may also be a concern in this study, thus the vignettes and related materials were written with limited slang and jargon commonly found in vignettes.

**Organization of the study**

In this chapter, the background, problem, hypotheses, research questions, purpose, significance, definitions, assumptions, and limitations have been outlined.

Chapter 2 includes literature pertinent to the topic of culture-based ethical decisions. Prior research dealing with related topics was examined. The conceptual framework for the study was partially based on Hofstede's theory (1984, 1991) as related to Vitell et al.'s ethical framework (1993).

Chapter 3 includes details of the study's methodology including presentation of the methods used to collect and analyze the data. The design of
the study, population, sample size, instrumentation, data collection, and data treatment were reviewed.

Chapter 4 presents results of the study. The results were discussed with respect to each of the research hypotheses.

Chapter 5 included a summary and conclusions of the study based upon the research findings. Recommendations for use of the study findings and for further research were also provided.