

A COMPARATIVE ANALYSIS OF BUSINESS ETHICS: ATTITUDES OF RUSSIAN AND ISRAELI EXECUTIVES

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The present study is part of a stream of empirical studies attempting to measure the business ethics attitudes across nations, economies, and societies. The major premise examined is that there is an inverse relationship between the economic orientation of a country and the ethical orientation of its people.

A sample of 105 Russian mid-level executives was compared and contrasted with a sample of 110 Israelis by utilizing the Attitudes Toward Business Ethics questionnaire. The results of the study suggest that the Russian executives are more "capitalistic" and competitive than their Israeli counterparts, giving credence to the inverse relationship hypothesis.

The topic of ethics in business conduct has attracted substantial public and scientific interest in the last two decades. A modern organization is regarded as a social, rather than just an economic, entity which causes social consequences and should behave within a moral framework (Davis & Frederick, 1984; Mintzberg, 1983). Traditional expectations

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Manuscript received, October, 1996, revised, February, 1997.

of business have gone far beyond the production of material wealth and profit. The business community is now expected to be more involved in such issues as decreasing environmental pollution, prevention of fraud and kickbacks, promoting gender and racial equality (Davis & Frederick, 1984; Mintzberg, 1983; Soutar, McNeil & Molster, 1995; Wood, 1991).

Ethical attitudes are closely related to cultural background, and they influence an organization's activities in world markets, as well as within their own milieu. The rapid development of the relatively young field of cross-cultural research on ethics seems natural, therefore. A few years ago, it was possible for Reichel and Preble (1991) to state that "few studies have attempted to focus on cross-cultural ethics," but this is no longer the case. The article of Reichel and Preble dealt with comparative analyses of ethical perceptions of American and Israeli business students. They hypothesized that future managers from the more "socialist" state (Israel) would reveal more "capitalist" orientation than their American counterparts. Small (1992), basing his methodology on Reichel and Preble (1991), compared American and Australian students, finding that the two groups tended to share similar or identical values in their attitudes, while differences between them were not particularly meaningful.

Some researchers have endeavored to reveal the influence of cultural background on ethics by making comparisons with other variables. For example, Armstrong and Steeny (1994) compared ethical perceptions of international managers in Australia and Hong Kong, and found that Australians were more concerned with ethical problems. The importance of cultural factors were compared to the mode of a company's entry into international business and variables related to industry type. It was concluded that culture had the most significant effect on perceptions of ethical problems. In similar research, Whipple and Swords (1992) compared American and English students on ethic-related judgments and found that gender was a more influential variable than culture: the difference in ethics between female and male students—female students indicated more "ethical" perceptions—was found more important than distinctions between cultures.

Part of the cross-cultural ethics research has focused on more specific subjects, such as particular actors (stakeholders, representatives of native or foreign nations) or issues (intra organizational politics, organizational development). Nyaw and Ng (1994) tested differences in attitudes between four countries—Canada, Taiwan, Hong Kong, and Japan—toward various stakeholders: customers, suppliers, employees, supervisors and rivals. They based their interesting analysis on four cultural variables developed by Hofstede (1983)—individualistic-collectivist, masculine-feminine, power distance and uncertainty avoidance—and hypothesized that differences in cultural background influenced attitudes toward ethics. In fact, the authors found that the more individualistic Canadians were more tolerant of unethical actions that affected the job security of employees, while Japanese tended to be more tolerant of questionable behavior of supervisors (due to greater power distance) and less ethical toward rivals (due to masculinity and collectivism).

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However, the results were mixed; the authors concluded that Hofstede's model was somewhat limited in predicting ethical beliefs across nations, and that other possible factors, such as legal environment or religion, could influence ethical beliefs.

A different viewpoint is presented by Tsalikis and Nwashukwu (1991) and later by Tsalikis and La Tour (1995). Ethical reactions of American and Nigerian business students, and then American and Greek business students, were compared with the use of the same methodological tools. Respondents from the three countries were administered various scenarios of businessmen giving bribes to officials and were asked to rate the ethicality of the situations according to a numbered scale reflecting ethical theories of justice, relativism, egoism, utilitarianism, and deontologicalism. On the one hand, substantial differences between the three nations were found. Perceptions of American students toward bribes were less tolerant than in the other two samples. On the other hand, all three cultures appeared to be rather similar, since their responses to the ethicality of situations depended on the nationality of the actors (foreign or native). Foreign actors engaging in questionable activity (specifically giving a bribe to an official) were seen as considerably more unethical than when native counterparts did the same thing.

Ralston, Giagalone and Terpstra (1994) analyzed ethical perceptions of American and Hong Kong managers of organizational politics. Also basing their study on Hofstede's, they revealed that Americans rated individualistic political tactics, such as self-promotion, as more ethical than Hong Kong managers, who tended, with their more collectivist orientation, to work "quietly behind the scenes," and found more private and circuitous tactics as more ethical than their American colleagues.

Additional specific issues concerning business ethics were studied by White and Rhodeback (1992), who indicated substantial differences between American and Taiwanese business students on their perceptions of ethical Organizational Development consulting behavior. As a whole, American students tended to provide higher ethicality ratings, while Taiwanese provided higher ratings of likelihood of unethical behavior. At the same time, analyses showed definite differences in appraising specific situations by the two groups. Some practices that looked normal or standard in the United States were viewed as less ethical by the Taiwanese.

Although our literature survey indicated a growing variety of research on cross-cultural ethics, we can point out some areas that require more attention. Most works have focused on analyses of subjective judgments, while much less attention has been paid to real practice in organizations, demonstrating a one-sided approach to the subject. A step toward repairing this omission was made by Robertson and Schlegelmilch (1993), who analyzed differences in policy on ethics in British and American corporations. They concluded that British companies tended to communicate ethics policies through senior executives, whereas

American companies relied more on Human Resources and Legal Departments. American firms were more concerned with employee behavior that could harm the firm, while British counterparts were more protective of employee rights.

Another deficiency of the research to date is that no studies have been made on previously communist countries. Such study is warranted because these countries are integrating into the worldwide economy, and ethics orientations are important factors in the interactions between managers of Eastern and Western enterprises. In this instance, Russia is of particular interest, since, on the one hand, it is the largest of the post-communist countries and can potentially play a considerable role in the international economy, while, on the other hand, as the central and major part of the former Soviet Union, it was the most "communist" of all European countries.

PURPOSE OF STUDY

As noted above, Reichel and Preble (1991) received quite paradoxical results. Americans, being representatives of a more capitalist nation, seemed to be less "capitalist" in their vision of the business world than their Israeli counterparts. Israelis, on the other hand, appeared less romantic and naive; were more cynical and "hard headed" people, who did not really trust slogans about "business ethics." If these results were not accidental, then there is an inverse relationship between economic orientation of a country and the ethical orientation of its people.

This being the case, it might be assumed that managers from the most "socialist" countries would possess the more radical "capitalist" business ethics and attitudes. Thus, we decided to compare Israeli managers with their Russian counterparts, as two countries in the process of transition—the Russians moving from a very strong communist economy toward a capitalistic market economy, and the Israelis in transition from a semi-socialist economy toward a capitalist economy. We therefore hypothesized that the Russians would display even more "capitalist" business ethics and attitudes than the Israelis.

METHOD

In order to answer these questions, two samples of mid-level executives were utilized. The Russian sample consisted of a group of 105 executives, all with the equivalent of an undergraduate degree, who were employed in industry and service organizations. The executives had all attended enrichment management courses in a medium-sized city in central Russia. The Israeli sample consisted of 110 mid-level executives attending management development programs in the center and south of Israel.

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The two groups were administered the Attitudes Toward Business Questionnaire (ATBEQ) during April 1995. The ATBEQ (see Appendix) was constructed by Neumann and Reichel (1988), based on the Stevens (1979) "values clarification exercises." Stevens's exercises contained statements that, while not known to the individual completing the exercise, related to various business philosophies such as Darwinism, Machiavellianism, Objectivism, and Ethical Relativism. For each item, the respondent was asked to indicate her/his position, with regard to that item by marking a category ranging from 1 (strongly disagree) to 5 (strongly agree). In addition, the questionnaire requested both personal and demographic data from the participants.

A version of the questionnaire had been prepared in Hebrew. This was then translated back to English by a linguist to ensure that the questionnaire items were comparable and valid across cultures. Similarly, a version of the questionnaire was prepared in Russian, then translated back into English for comparison.

RESULTS

Table 1 depicts statistical and t-test results for Russian and Israeli executives for 30 business ethics attitudes. In 24 of the 30 comparisons, the results were statistically significant. The data indicate that the Israeli executives strongly disagreed with the statement that "the only moral of business is making money," while the Russians were undecided. Both groups disagreed with the statement that a person who was doing well in business did not have to worry about moral problems. However, the Israeli group strongly disagreed ($m=1.1$), while the Russian groups only disagreed ($m=2.0$). When asked to comment on the idea that every business person acts according to moral principles, whether he/she was aware of it or not (V_3), the Israelis strongly disagreed ($m=1.2$), while the Russians were not certain ($m=3.2$). The Israeli group strongly disagreed with the idea that if one acts according to the law, he/she cannot go wrong morally (V_4), while the Russians tended toward agreement ($m=3.3$). When asked about the concept of ethics as manifestations of expectations (V_5) (i.e., a flexible concept adjusted to expectations), a similar pattern appeared: the Russians approved of it ($m=3.8$), while the Israelis strongly disagreed ($m=1.2$).

The executives were also asked to respond to several statements about behavioral aspects of business ethics, basically from their perspective as consumers, and not necessarily as decision-makers in organizations. Asked about auto insurance claims, the Israelis disagreed ($m=2.1$) with the idea of trying to get as much as possible regardless of the extent of the damage ($m=2.1$), while the Russian executives were "unsure" ($m=3.2$). Is it appropriate while shopping at the supermarket to switch price tags on packages? (V_{14}). The Israelis were "unsure" ($m=2.8$), while the Russians disagreed with the idea ($m=1.7$). Both

groups were close to unsure on the issue of taking office supplies home (V_{15}) (Russians, $m=3.1$; Israelis, $m=2.6$).

Table 1
Results and t-Tests Between Israeli and Russian Students
on Business Ethics Attitudes

Variable		Number of Cases	Mean	Standard Deviation	t-Value	Degrees of Freedom
V_1	Israel	110	1.2	0.5	-14.44**	139.5
	Russia	105	3.0	1.2		
V_2	Israel	110	1.1	0.4	-8.8**	139.8
	Russia	105	2.0	0.9		
V_3	Israel	110	1.2	0.5	-16.2**	143.4
	Russia	104	3.2	1.2		
V_4	Israel	110	1.2	0.6	-15.8**	156.2
	Russia	105	3.3	0.2		
V_5	Israel	110	1.2	0.7	-10.9**	179.9
	Russia	105	3.8	1.0		
V_6	Israel	110	1.1	0.4	-21.0**	138.6
	Russia	105	3.6	1.1		
V_7	Israel	108	2.6	1.2	1.5	207.5
	Russia	105	2.3	1.0		
V_8	Israel	110	1.5	0.9	-10.85**	206.5
	Russia	105	2.9	1.0		
V_9	Israel	109	2.9	1.2	4.6**	202.9
	Russia	104	2.2	1.0		
V_{10}	Israel	109	2.0	1.1	-8.5**	210.9
	Russia	104	1.0	3.3		
V_{11}	Israel	109	3.0	1.1	0.9	211.9
	Russia	105	2.9	1.1		
V_{12}	Israel	110	3.4	1.1	-5.4**	201.7
	Russia	105	4.2	0.8		
V_{13}	Israel	109	2.1	1.1	-7.0**	209.4
	Russia	104	3.2	1.2		
V_{14}	Israel	109	2.8	1.0	8.3**	211.0
	Russia	105	1.7	0.9		
V_{15}	Israel	110	2.6	1.1	-2.7**	201.5

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	Russia	105	3.1	1.3		
V ₁₆	Israel	108	3.3	1.2	4.5**	209.5
	Russia	104	2.6	1.2		
V ₁₇	Israel	106	2.5	1.2	-6.4**	206.7
	Russia	104	3.6	1.1		
V ₁₈	Israel	107	3.6	1.2	-4.9	207.2
	Russia	105	3.7	1.0		
V ₁₉	Israel	107	3.3	1.3	-0.25	203.7
	Russia	105	3.3	1.1		
V ₂₀	Israel	107	1.3	0.7	-15.8**	171.0
	Russia	104	3.3	1.1		
V ₂₁	Israel	107	1.5	0.9	-12.6**	201.0
	Russia	105	3.2	1.0		
V ₂₂	Israel	107	2.2	1.3	-8.0**	198.0
	Russia	104	3.4	0.9		
V ₂₃	Israel	107	3.1	1.4	3.27**	197.6
	Russia	102	2.6	1.1		
V ₂₄	Israel	107	4.2	1.1	2.98**	203.9
	Russia	105	3.8	0.9		
V ₂₅	Israel	104	3.2	1.1	-5.0**	189.2
	Russia	105	3.9	0.8		
V ₂₆	Israel	105	3.1	1.2	-0.13	202.0
	Russia	104	3.1	1.0		
V ₂₇	Israel	104	2.5	1.3	-2.16*	205.4
	Russia	105	2.8	1.1		
V ₂₈	Israel	104	2.6	1.2	-1.37	196.4
	Russia	104	2.8	0.9		
V ₂₉	Israel	103	2.6	1.3	-4.18**	191.4
	Russia	105	3.3	1.0		
V ₃₀	Israel	103	3.8	1.1	4.09**	205.9
	Russia	105	3.0	1.1		

*p<0.05; **p<0.01

When asked about another aspect of business and morality—"business decisions involve a realistic economic attitude and not a moral philosophy" (V_6)—the Israelis strongly disagreed ($m=1.1$), while the Russians tended to agree ($m=3.6$). The two groups, however, were quite similar in their responses about the statement that moral values were irrelevant to the business world (V_7). Both groups disagreed with the statement (Israelis, $m=2.6$; Russians, $m=2.3$). The differences were not statistically significant.

Turning to the public confidence in the ethics of business (V_8), the Russians were not sure if the lack of confidence was not justified. The Israelis, on the other hand, rejected this statement, indicating that the lack of trust is justified. On the next issue, business ethics as a public relation statement (V_9), the Israelis were unsure ($m=2.9$), while the Russians' response was 2.2 (however, the difference is not statistically significant). The pattern changes in relation to the argument that the business world today is not different from what it used to be in the past. "There is nothing new under the sun" (V_{10}). The Russian group was "unsure," ($m=3.3$), while the Israelis disagreed ($m=2.0$). The two groups were very similar in their attitudes toward competitiveness and profitability. Both were unsure (Russians, $m=2.9$; Israelis, $m=3.0$) if competitiveness and profitability are independent values. The Russians believed that limiting competition could only hurt society, and that it actually violates basic natural laws (V_{12}). The Israelis were unsure, but tended to "agree" ($m=3.4$).

A similar pattern is found in terms of sick days viewed as deserved vacation days (V_{16}). The mean of the Russian group was 2.6, and the mean response of the Israelis was 3.3. On another moral-behavioral issue, raising the price of a product and declaring it to be on sale (V_{21}), the Israeli sample disagreed ($m=1.5$), while the Russians were not sure ($m=3.2$).

Turning to more macro-philosophical views, the Russian group tended to agree that employee wages should be determined according to the laws of supply and demand (V_{17}), while the Israelis were between "disagree" to "unsure" ($m=2.5$). When asked to respond to the statement that the main interest of shareholders is maximum return on their investment (V_{18}), both agreed, with only a minor statistically insignificant difference. The mean response of the Russian group was 3.7, while the Israelis was 3.6. Similarly, both groups agreed that just working hard does not assure the expected payoff at the end (V_{19}) (both groups had a mean response of 3.3).

Commenting about the statement, "For every decision in business the only decision I ask is, 'Will it be profitable?' If yes, I will act accordingly; if not, it is irrelevant and a waste of time." (V_{20}), the Israeli group disagreed ($m=1.3$), while the Russians were "not sure," tending in the direction of agreement ($m=3.3$). On a similar note, "a business person can't afford to get hung up on ideals" (V_{22}), the Israelis disagreed ($m=2.2$), while the Russians were "not sure," in the direction of agreement ($m=3.4$). Also, in response to the

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idea that "a good business person is a successful business person" (V_{25}), the Israelis mean response was 3.2, while the Russians were more in agreement ($m=3.9$). Again, in a statement that the business world has its own rules (V_{24}), both groups seemed to agree, while the Israelis showed more agreement ($m=4.2$ vs. 3.8).

Turning to more individual philosophical issues, the respondents were asked to express their level of agreement with the idea that if you want a specific goal, you have got to take the necessary means to achieve it (V_{23}). Both were in the region of unsure (Israelis $m=3.1$; Russians $m=2.6$). When asked about their preference for truth and personal responsibility versus unconditional love and belongingness (V_{26}), both groups were identical in their "not sure" response ($m=3.1$). The two groups also tended to have similar responses between disagree to "not sure" in terms of the attitude that true morality is first and foremost self-interested (V_{27}) (Israelis, $m=2.5$; Russians, $m=2.8$). Similarly, they were almost identical in their "unsure" responses to the claim that "self-sacrifice is immoral" (V_{28}) (Israelis, $m=2.6$; Russians, $m=2.8$). The differences were not statistically significant.

Reacting to the concept of judging a person according to one's work and dedication (V_{29}), the Israelis were between "disagree" to "unsure" ($m=2.6$), while the Russians were between "unsure" to "agree" ($m=3.3$). Finally, the Israelis agreed ($m=3.8$) with the statement that "you should not consume more than you produce" (V_{30}), while the Russians were unsure ($m=3.0$).

DISCUSSION

A careful examination of the results indicates that many comparisons, although statistically significant, are not very meaningful. It seems that one has to look at general patterns according to the meaning of clusters of variables. Thus, in our analysis, there seem to be five major clusters of variables: (a) attitudes toward business and profit; (b) attitudes toward the morality of business; (c) personal and morality issues; (d) behavioral aspects; and (e) business and organizational reality. Note that these clusters vary somewhat from Stevens's (1977) original philosophies, as well as from Neumann's and Reichel's (1988) attempt to identify clusters through discriminant analysis, as part of their formation of the condensed version of ATBEQ (presented in the Appendix).

- (a) **Attitudes toward business and profit:** In this cluster, we included the attitudes about business and profit: making money as the only moral of business; the importance of maximum return on investment; the relevancy of profit in business decisions; The equivalence of a successful business person and a good business person and the idea that doing well in business frees the person from worrying about moral problems. Assuming that capitalism is equated with Milton Friedman's

philosophy, the results clearly demonstrate that the group of Russian executives was much more capitalistic in their attitudes than the Israelis. Moreover, turning to

- (b) **The morality of business:** a similar pattern is apparent here. In this cluster, we included the attitudes that every business person acts according to moral principles, whether aware of it or not: acting according to the law ensures morality; business ethics as adjustments between expectations and the way people behave; business decisions involve realistic attitudes and not moral philosophies; morality is irrelevant to business; and a similar notion, that business people cannot get hung up on ideals. Note that, except for one of the attitudes (V_7), the Israeli group "strongly disagreed" or "disagreed" with the attempt to separate business decisions from moral aspects. It is possible to see this cluster as related to the above capitalistic concept; thus we found that both groups were basically congruent with their attitudes: Russians more "capitalistic" than their Israeli counterparts. It is interesting to note that, when examining
- (c) **Personal and morality issues:** the differences between the groups are minor. The two samples were both unsure if truth and responsibility were preferable to unconditional love, and also were quite similar in their attitudes toward the concepts of true morality as self-interested and self-sacrifice as immoral. This cluster also included the concepts that a person could be judged in terms of work and dedication; thus one should not consume more than he/she could produce. The latter concept was accepted by the Israelis, but the Russians were "unsure" about it. In sum, most of the responses to personal and moral issues did not indicate a clear pattern between the groups. The next cluster;
- (d) **Behavioral aspects:** The behavioral aspects included trying to get as much as possible on an auto insurance claim, switching price tags on packages in the supermarket, taking office supplies home, declaring sick days for days used for vacationing, and raising the price for a product "on sale." On the issues of office supplies and vacation days, the two samples were quite similar, being in the middle category. However, clear differences were evident in two concepts: the Israelis rejected the auto claim part, as well as the "on sale" issue, while the Russians were unsure about these concepts. The exact opposite pattern was found in terms of switching price tags.
- (e) **Business and Organizational reality:** This cluster included nine attitudes: the lack of public confidence in business; business ethics as public relations; nothing under the sun in terms of business behavior; competition and profitability; limiting competition; business has its own rules; employees' wages; all means for a goal; and, organizational advancement expectations. On most of these issues, the two groups were quite similar, indicating the "unsure" range. However, several differences are

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noteworthy. First, the Israelis believed that the lack of trust in business was justified (vs. "unsure" for the Russians), but at the same time, disagreed that the business world today is no different from what it used to be in the past (vs. the Russians, who seemed to be more positive about the statement). In addition, the Israeli executives were not sure if limiting competition would hurt society, as opposed to Milton Friedman's approach, advocated by the Russians. Similarly, the Russians were in favor of employee wages as determined by demand and supply. Again, a clear "capitalistic" concept. Yet, there was one value that broke this pattern: business ethics as a public relations concept. The Russians disagreed with this idea, while the Israelis were unsure. One would have expected probably the opposite response.

Looking at the above patterns as revealed in the five clusters, it appears that most of the differences that existed between the two groups of executives portray the Russians as more "capitalistic" and competitive than the Israeli group. It is interesting to compare these results with previous comparative studies. In the comparative analysis of Preble and Reichel (1988), the Israelis were "more capitalistic" than the Americans. In the study of Small (1992), the Australians were more similar to the Americans than to the Israelis. It seems that there is an inverse relationship between the nature of the economic-social structure of the society and the expressed business ethics. The more capitalistic-competitive the society and economy, the more "ethical" the values. If we consider a range from communist economies to capitalist or free economies, with socialist and mixed economies in between, such as,

communist → socialist → mixed → capitalist

then the attitudes should be in the opposite direction:

"Unethical" "Cut-throat" Competitive Values	←—————→	"Ethical and "Moral" Values
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Note that the capitalist free economies of the United States and Australia were found to exhibit more "ethical" and "moral" concepts than the Israeli sample; but the mixed, more capitalist Israeli economy seemed to be much more "ethical" or "moral" than the Russian economy, which is undergoing very rapid changes from a communist economy to a mixed or capitalist economy. If our hypothesis is correct, in the future all the samples mentioned here will demonstrate almost identical attitudes, as the economies shift more and more toward the American model.

In sum, our analysis of Russian and Israeli executives is a part of a stream of empirical studies attempting to measure the business ethics attitudes across nations,

economies, and societies. The results of the study lead us to propose inverse relationships between the nature of the economy and the social system (capitalist vs. socialist) and the business ethics attitudes held by executives.

It is clear at this point that more comparative studies of this nature are needed in order to examine the above hypothesis. Our economy-business ethics hypothesis is still exploratory in nature and requires wider and more heterogeneous samples. In addition, the premise of the dynamic nature of business ethics, especially in economies in transition, has to be investigated by utilizing longitudinal comparative studies, not only for the Israeli and Russian groups, but for other cultures as well.

APPENDIX

Attitudes toward Business Ethics Questionnaire (ATBEQ)

Reflect on the following statements about business attitudes in Questions 1-30. Indicate your position regarding each by writing a number in the blank before each statement:

1(strongly disagree) 2(disagree) 3(not sure) 4(agree) 5(strongly agreee)

1. The only moral of business is making money.
2. A person who is doing well in business does not have to worry about moral problems.
3. Every business person acts according to moral principles, whether he/she is aware of it or not.
4. Act according to the law, and you can't go wrong morally.
5. Ethics in business is basically an adjustment between expectations and the way people behave.
6. Business decisions involve a realistic economic attitude and not a moral philosophy.
7. Moral values are irrelevant to the business world.
8. The lack of public confidence in the ethics of business people is not justified.
9. "Business ethics" is a concept for public relations only.
10. The business world today is no different from what it used to be in the past. There is nothing new under the sun.
11. Competitiveness and profitability are independent values (exist on their own).
12. Conditions of a free economy will serve best the needs of society. Limiting competition can only hurt society and actually violates basic natural laws.
13. As a consumer when making an auto insurance claim, I try to get as much as possible regardless of the extent of the damage.
14. While shopping at the supermarket, it is appropriate to switch price tags or packages.
15. As an employee, I take office supplies home; it doesn't hurt anyone.
16. I view sick days as vacation days that I deserve.
Employee wages should be determined according to the laws of supply and demand.

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18. The main interest of shareholders is maximum return on their investment.
19. George X says of himself, "I work long, hard hours and do a good job, but it seems to me that other people are progressing faster. But I know my efforts will pay off in the end." Yes, George works hard, but he's not realistic.
20. For every decision in business the only question I ask is, "Will it be profitable?" If yes will act accordingly; if not, it is irrelevant and a waste of time.
21. In my grocery store, every week I raise the price of a certain product and mark it "on sale." There is nothing wrong with doing this.
22. A business person can't afford to get hung up on ideals.
23. If you want a specific goal, you have got to take the necessary means to achieve it.
24. The business world has its own rules.
25. A good business person is a successful business person.
26. I would rather have truth and personal responsibility than unconditional love and belongingness.
27. True morality is first and foremost *self*-interested.
28. Self-sacrifice is immoral.
29. You can judge a person according to his work and his dedication.
30. You should *not* consume more than you produce.

Sources: Stevens (1979); Neumann and Reichel (1988).

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