

UNIVERSITE DE DROIT, D'ECONOMIE ET DES SCIENCES D'AIX MARSEILLE
UNIVERSITE PAUL CEZANNE
INSTITUT D'ADMINISTRATION DES ENTREPRISES

CENTRE D'ETUDES ET DE RECHERCHE
EN GESTION D'AIX MARSEILLE

THE PERCEPTION OF BUSINESS ETHICS
IN FRANCE AND ROMANIA*

*Daniel BAGEAC***
*Emmanuelle REYNAUD****

W.P. n° 863

October 2009

* This working paper was presented at the EIASM 7th Workshop on International Strategy and Cross Cultural Management, Helsinki, September 25-26, 2009.

**Ph , D. Candidate, CERGAM-IAE d'Aix-en-Provence, Université Paul Cézanne Aix Marseille III, Clos Guiot, Chemin de la Quille, CS 30063, 13540 PUYRICARD Cedex

***Professor, CERGAM-IAE d'Aix-en-Provence, Université Paul Cézanne Aix Marseille III, Clos Guiot, Chemin de la Quille, CS 30063, 13540 PUYRICARD Cedex

Toute reproduction interdite

L'institut n'entend donner aucune approbation, ni improbation aux opinions émises dans ces publications : ces opinions doivent être considérées comme propres à leurs auteurs.

Institut d'Administration des Entreprises, Clos Guiot, Puyricard, CS 30063
13089 Aix-en-Provence Cedex 2, France
Tel. : 04 42 28 08 08.- Fax : 04 42 28 08 00

The perception of business ethics in France and Romania

Résumé

Cette étude traite des différences de perception de l'éthique des affaires de deux groupes d'étudiants roumains et français (n=224). Les données ont été collectées via le questionnaire ATBEQ et nous ont permis de considérer les différences rappelées par rapport au genre et à la pratique religieuse. Les résultats indiquent que les étudiants roumains présentent des attitudes plus favorables que les étudiants français envers les items relevant de la poursuite de l'intérêt personnel. Par rapport au genre, les résultats font état de peu de différences, alors que la comparaison en termes de pratique religieuse permet d'identifier quelques aspects originaux : les étudiants pratiquants se sont déclarés plus favorables que les étudiants non pratiquants aux items insistant sur la poursuite de l'intérêt personnel.

Mots clés

ATBEQ, attitudes envers l'éthique des affaires, éthique des affaires, France, Roumanie,

Abstract

This study focuses on the differences between the perception towards business ethics among two groups of university students from France and Romania (n=224). Data were collected via the ATEQ questionnaire survey which allowed us to consider the differences in terms of gender and religious practice. The results showed that Romanian students presented more favorable attitudes to items which emphasized the pursuit of self-interests than French students. With regards to the gender, the results indicated few differences, while the comparison based on the religious practice showed some original findings: practicing students were more positive about statements stressing the pursuit of self-interests than non-practicing students.

Key words

ATBEQ, attitude toward business ethics, business ethics, France, Romania

Introduction

From a theoretical point of view, business ethics have appeared for only a few decades as a stand-alone field in management sciences (De George, 1987), becoming to this day “*one of the most important research directions for international business*” (Phau and Kea, 2007; Cardy and Selvarajan, 2006). A better comprehension of this transformation can be acquired by placing business ethics in the broader frame of an accelerating economical globalization which is rendering visible challenges, for which the traditional economical approach appears bounded in the solutions it offers. Sims and Gegez (2004) insisted on this aspect, recalling that the encounter of diverse business practices, originating from different cultures, could have conflicting potential. This trend of global integration is the catalyst for the need of a more profound comprehension regarding the different manners of action from actors belonging to different cultural contexts. Another important aspect for business ethics in the context of globalization is represented by expectations towards ‘responsible’ or ‘ethical’ behavior, despite the existence of different cultural and societal standards. Thus, Hofstede and Hofstede (2005) note that some business practices, such as the preferential employment of relatives, may be normal in some cultures but unacceptable in western cultures.

At the cultural values level, the strongest differences are found between the great traditional economic powers and emergent countries (Reynaud and al. 2008b). At the European level, these differences are mostly found between historical members of the European Union and new entrants (Reynaud et al. 2007).

To determine if these differences are present at the level of the valorization of different ethical aspects, we have chosen to focus on the individual’s perception of business ethics within different countries. The purpose of the present study focuses on the differences of business ethics perception within a historical member of the European Union (France) and a new entrant (Romania).

We will examine business ethics as a strategic issue (§ 1.1.) and we will focus on several reasons explaining international differences in the perception of business ethics (§ 1.2.). The empirical analysis is presented (§ 2), methodology (§ 2.1.), results (§ 2.2.), and the analysis and discussion of findings (§ 2.3.).

Part 1: Literature review

1.1. – Business ethics: a strategic issue

In 1970, when the subject of business ethics began to penetrate the public debate, M. Friedman stated in a New York Times Magazine editorial that “*there is one and only one social responsibility of business – to use its resources and engage in activities designed to increase its profits as long as it stays within the rules of the game, which is to say, engages in open and free competition without deception or fraud*” (Friedman, 1970). This perspective has generated a lively debate concerning the status of ethics in business: are the two aspects incompatible in nature, or is their association natural, and can only be beneficial for the economic system? Various developments (economic, social, institutional and political) have since overcome this view of a conflict between ethics and business and driven the discussion into a more conciliatory understanding. Hoffman and Moore (1984) suggests the reason for this change is the awareness that business is “*a fabric of human relationships*”, defined not only by economic interests but also by the necessity of moral regulation essential to their survival.

Commercial influences, such as one vendor’s slogan of ‘*Ethics pays!*’, summarizes the relationship between ethics and strategy. Ethics is understood in the present context as the consideration of objectives which are not exclusively commercial. However, strong differences exist across countries and the subject is not understood by all in the same way.

With respect to the relationship between ethics and strategy, we first observe that business ethics supports the legitimacy of the company's actions. It is ethics that ensure a society's acceptance of the business’s ‘*right to produce*’ (Laufer and Ramanantsoa 1982), or in the famous Anglo-Saxon phrase ‘*a license to operate*’. Suchman (1995) suggests that if business ethics are respected then the a company’s actions would be considered as appropriate within a particular system of values. Reynaud and Rollet (2001) have shown that the pursuit of legitimacy could be a determinant towards the adoption of an environmental protection strategy.

If the relationship between ethics and strategy is often highlighted by the issue of legitimacy, one should not forget that the lack of ethics can be particularly costly. In addition to the lack of consideration for human potential, hidden costs are generated which affect the effective functioning of the organization (Savall and Zardet, 2005).

The impact of illegal practices on the company and its strategy within unstable or contested political territories has been highlighted by Very and Monet (2008). According to Very and Monet (2008), several types of illegal actions may be identified: the “*treasure hunt*”,

where the companies are forced to provide fictitious jobs for fear of exposing themselves to violent reprisals; the “product hunt”, combining all forms of theft including sea or land piracy; the “market hunt”, referring to fraudulent actions in order to obtain a procurement and/or privatization contract; the “man hunt” or kidnapping for ransom; the “know-how hunt” often in the form of counterfeit; the “symbol” hunt, where the company is seen as a symbol (American, capitalist or other) to destroy; or “parasitism”, where a company’s activity is used for performing illegal activities (e.g. drug transportation), without its knowledge.

Except for parasitism, these criminal actions have a negative financial impact on the company: treasure hunts and product hunts contribute to rising direct costs; the know-how hunt and the market hunt are cause shortfalls. Symbol hunts and kidnapping are responsible for high repair costs (or ransom). Indeed, the lack of ethics has a proven impact on a company’s strategy, especially when the company operates in sensitive territory.

Political corruption, which is probably the most media-advertised case of a lack of ethics, has a strong impact on the conduct of business strategies. By rendering difficult degrees of market and resource access, in addition to supplying rules which are difficult to interpret (Meschi, 2007), corruption hinders investment in some countries and makes it particularly risky in others (Habib and Zurawicki, 2002). Here again, the impact between ethical issues and strategic choices is found.

For Martinet, ethical issues are highly strategic: *“In [the context of] the great contradictions and dilemmas that affect today’s Man and the planet, the responsibility of the company is patent, as it has known to arrogate a power which escapes increasingly to states strongly pushed to make its exclusive service. (...) Equity, in the absence of equality becomes a major criterion of governance of a sustainable and responsible company”*. (Martinet, 2008, p. 108)

During a merger, an alliance or a simple vendor customer relationship, it is important to have a similar understanding of ethical standards. In an international context this understanding becomes difficult to achieve.

1.2. – The reasons for international differences in business ethics

We are often tempted to consider that the globalization of trade, financial transactions and technology is accompanied in equal measure by a globalization of culture. Indeed, the global distribution of certain clothing or fast food brands partly homogenizes consumption patterns but

differences still persist. In the United States, owning an iPod helps to identify with the social group of *'cool people'*, while possessing the same player in a poor African country is a sign of a high social status (Bageac, 2009).

1.2.1. – The societal variables (the national context)

A set of variables are identified from the literature to explain differences in terms of international ethics. Most previous studies generally address ethics from the angle of the corporate manager's social responsibility.

The wealth of the country of origin is one of the most commonly mentioned variables. According to Inglehart (1995, 1997) and other authors at the University of Michigan concerning values, the level of economic development appears to be very important in explaining differences. Altruistic values (termed "post-materialist") are observed in wealthy societies, and seem to show that charity will only happen on a superfluous level, not by necessity. In contrast, the pursuit of one's own interest remains the prerogative of the least developed countries (Inglehart, 1997). In several European countries surveyed, Reynaud et al. (2007, 2008A), found relationships between a country's GDP and strong altruistic values.

However, additional studies on the impact of GDP do not converge on the status of this variable. Indeed, while Inglehart suggests that it is a direct relationship, the studies of Franzen (2003) and Reynaud et al. (2008b) are more reserved. While Franzen (2003) identified a general relationship between wealth and pro-environmental attitudes, he does not determine this relationship longitudinally. Over long periods, countries experiencing an economic slowdown should see their environmental behavior decline, while on the contrary, countries experiencing an accelerated economical development should take more account of environmental issues. However, their data collected in 1993 and 2003, did not show this supposition.

Reynaud et al. (2008b) provides the first elements of an explanation. In their research, while wealth had no significant direct relationship with social or environmental responsibility, it demonstrated a significant moderating effect on the relationship between individualism, universalism, and environmental attitudes: the link between individualism and low environmental attitudes is diminished while the link between universalism and strong environmental attitudes is increased. The link between GDP and environmental attitudes is found to be indirect, and emerges through the values in diminishing the impact of individualistic

values and increasing the impact of universalist values. In the absence of altruistic values, no conduct of environmental responsibility can appear irrespective of the country's GDP.

A second social variable explaining international differences in ethical matters is growth. Reynaud et al. (2008b) highlight the preponderance of economic growth in countries of origin in explaining national differences. Respondents in countries with the lowest level of economic growth attributed the highest importance to both environmental and social responsibility. Emerging countries are defined in this context as those that lower the weight of environmental and social responsibilities. Economic growth (an indicator of emerging countries) also has a significant moderating effect on environmental attitudes: the relationship between universalism and environmental attitude is stronger in countries with a lower growth rate compared to countries with higher rates. Thus, for individuals from emerging countries (including those with universalistic values), environmental liability is less important than for their counterparts in developed countries.

A body of research also focuses on political ideology in order to understand international differences. Two economic ideologies appear to be in conflict. Capitalism, which involves a specific conception of ethics, focuses on the pursuit of an individual's interest. Socialism accents the group's interests over those of its individual members. Indeed, the adoption of a capitalist ideology should lead, a generation after the adoption, to the same type of values (England and Lee, 1974).

Other authors believe that the impact of national culture and values that prevailed at the time of the country's inception and construction will endure beyond the adoption of a new economic ideology (Lincoln, Olson and Hanada, 1978).

A final dimension influencing international differences in business ethics is corruption. As an example, research of Grimes (2004) shows significant differences in the level of cheating among students from Central Europe in contrast to their American counterpart. Spicer et al. (2004) note that American expatriate managers in Russia will be more lenient to some questionable ethical behavior (e.g., bribes) in the relationships with governmental authorities. Wated and Sanchez (2005) show a significant tolerance to corruption among Ecuadorian managers. Considering this theoretical background, the question remains: what influences the perceptions of business ethics?

1.2.2. – The Individual-related variables

The individual-related variables associated with ethics are paramount. They should therefore be identified to assess their association with societal variables.

The first individual-related variable relates to a religious dimension. “*The Protestant religion has played a central role in training and dissemination of the American concept of CSR (Bowen, 1953)*”. (Acquier et al., 2006, p. 3) “*The doctrine of the Church has also inspired many practices shaping a paternalistic model of management that can be seen retrospectively as ‘socially responsible’* ”. (Acquier et al., 2006, p 10). It is important to notice that religion played an important role in the constitution of business ethics. As Domènec Melé (2000, p.11) highlights it, “*theology offers reasons to act in a proper way, bringing an additional motivation to those based on philosophical aspects*”.

Empirically, Schwartz and Huisman (1995) show that all religions are more or less positively or negatively correlated with the same type of values. It would therefore appear that a belief in God, or adhering to a religion is more important when explaining the difference in values that the religion itself (at least within the Judeo-Christian religions studied in the article, such as Judaism, Catholicism, Protestantism and Orthodoxy). This is consistent with the fact that “*religious leaders teach the importance of certain values and denigrate others*” (Schwartz and Huisman 1995, p 88).

Ibrahim et al. (2008) focused on business ethics and noticed that students actively practicing religious beliefs were more sensitive to ethical behaviors, but there were no differences between practicing and non-practicing managers. This finding offers no insight into the relative strength of an economic reality being stronger than a religious belief. On the other hand, some research has shown that individuals tended to behave in more ethical ways with age (Peterson et al, 2001). Ralston et al. (1997) suggests that the impact of religion is more important than political ideology. In this view, the Judeo-Christian religions promote the individualistic values while Buddhist and Confucian religions promote collectivist values. Research by Reynaud et al (2008c) in Vietnam confirms the influence of Buddhism on the altruistic behavior.

Within the Judeo-Christian religions no differences were observed, only the level of religious practice appeared to explain the differences in terms of ethical behavior.

With respect to gender, several studies highlight more ethical behavior among women. The study of Phau and Kea (2007) highlights the superior value of ethics among students of three countries studied (Australia, Hong Kong and Singapore). Similar results were found in

work of Peterson et al (2001), Cossette (2007) and Reynaud et al (2008A). The results of Reynaud, Roques (2007) are more ambiguous. Female participants of their survey population insisted less than men on the economical responsibility of a company (thus implicitly promoting ethical, regulatory and discretionary responsibilities). But women valuing power related values claim more than their male counterparts behaviors exclusively oriented towards economic responsibility (to the detriment of business ethics). Conversely, men adopting values of goodness put less emphasis on the importance of economics, whereas for women no differences were observed. The authors concluded that goodness and power were considered feminine and masculine values, respectively, and explained why women appeared more interested in expressing power, whereas sensitive men claiming goodness related values were seeing their behavior transformed accordingly.

Research related to this topic does not converge on this issue; Kidwell et al, (1997) find no significant differences between men and women concerning the reasons for their ethical behavior. In fact, the link between gender and ethics remains tenuous.

Part 2: The empirical study

2.1. – Methodology

2.1.1. – Hypotheses

The analysis of the literature enabled us to propose the following hypotheses:

In terms of societal variables:

H1a: The French value social responsibility in business ethics more than Romanians.

H1b: Romanians value more a style of business ethics which focuses more on the pursuit of individual interests than do French.

A high GDP (Inglehart 1995, 1997), and growth rate (Reynaud et al, 2008b), and low corruption (Grimes, 2004; Wated and Sanchez, 2005) are, according to the literature, at the origin of a greater consideration of social responsibility.

According to these hypotheses, French respondents should take more account of social responsibility in business ethics. In contrast, Romanian respondents should put more emphasis on personal interests.

TABLE 1: The societal variables indicators

Indicator	Source	France	Romania
Corruption (2000-2008 mean)	Transparency International (http://www.transparency.org)	7,18	3,21
GDP/capita (2000-2007 mean, in \$)	United Nations Statistics Division (http://unstats.un.org)	29889,67	3697,64
GDP/capita growth rate (2000-2007 mean, in %)	Eurostat (http://epp.eurostat.ec.europa.eu)	1,41	6,21

At the level of individual-related variables,

Concerning religion:

H2a: Religious practicing students value social responsibility in business ethics more than non-practicing students.

H2b: Non-practicing students value a style of business ethics which focuses more on the pursuit of the individual interest than do practicing students.

The literature shows that all religions promote the values of respect of others (Schwartz and Huisman, 1995; Ibrahim et al, 2008). Accordingly, religious practicing individuals should adopt a responsibility ethic and non-practicing students an ethic based on individual interests.

Concerning gender:

H3a: Women value social responsibility in business ethics more than men

H3b: Men value a style of business ethics which focuses more on the pursuit of individual interests more than women.

The results of the literature analysis seem to be quite ambiguous concerning the relationship between gender and attitudes of business ethics. We postulate in agreement with Phau and Kea (2007), Peterson et al (2001), Cossette (2007) and Reynaud et al (2008A), that the most commonly found relationship is that women adopt more responsible business ethics attitudes than men, who are more focused on their own interests.

2.1.2. – The survey and related business philosophies

The ATBEQ survey first developed by Neumann and Reichel (1987) was used as starting point in the ‘*values-clarification exercises*’ proposed by Stevens (1979) to test reader adhesion to different business philosophies. The survey consists of thirty items measured on a five-point Likert scale, where 1= total disagreement, and 5= total agreement. In addition to the thirty basic items, we integrated other items to collect demographic data concerning each of the respondents, such as age, religion, gender and the level of religious practice. We requested permission to administer this survey from Prof. Arie Reichel, who kindly authorized its use. The survey was translated into French and Romanian. We used a double translation, and the survey was pre-tested.

The survey was self-administered with items organized around some philosophical positions as defined by Stevens (1979). Of the nine philosophical positions defined by Stevens (1979), the items of the survey suggest five positions: Social Darwinism, Machiavellianism, Objectivism, Relativism (or the conventional morality), and Legalism.

According to Neumann and Reichel (1987), Social Darwinism is the most prevalent philosophy in business ethics, even if it insists that morality has no place in this particular world. The business world, just as the social or biological realm, is characterized by a continuous evolution, going necessarily to its completion. The idea of progress is an essential idea for the Social Darwinist. While natural selection is a key element of the progress for the biological world, this natural selection in the business world is made possible through market mechanisms. Survey items 11, 12, 13, 14, 15, 16, 17, and 18, are considered by Stevens as to most likely reflect this philosophy and they are included as such in his 1979 book.

In the current context, the concept of Machiavellianism refers to the fact that the accomplished character of an action - in the sense of ethics – is not the result of the conformity of this action to any categorical imperative, but to the efficient achievement of its goal. Machiavellianism promotes an approach based on what is real, rejecting idealism: “*people should believe in what they do [instead of doing what they believe in]*” (Christie and Geis, 1970, cited by Miesing and Preble 1985). Survey items 19 to 25 are present in the book of Stevens. Besides these, we believe that items 1, 2, 6, 7 and 9 may also be associated with this business philosophy.

Objectivism focuses on the ability of reason to appropriate reality as it exists; rational action is the only conformity to reality, the most productive, and the only approach worthy to be

called ethical. With reference to the survey, items 26 to 30 express this philosophy and are present in Stevens' book as well. We also consider item 3 as part of this group.

Ethical relativism, or conventional morality in business, takes root in what is commonly accepted, moreover, it is a reflection of social norms existent at a given time and location. In contrast to objectivism, ethical relativism addresses the individual's ability to fulfill his/her social role within the social groups to which he/she belongs, and therefore to respect the practices that characterize them, even if such practices may conflict with what his/her conscience considers acceptable. We consider that items 5, 8 and 10 are in harmony with the spirit of this philosophy.

With regard to legalism, only item 4 corresponds correspond to this philosophy.

Table 2 presents the survey items accompanied by the type of business philosophy expressed.

TABLE 2: ATBEQ items and the correspondent business philosophies

- | |
|---|
| <ol style="list-style-type: none"> 1. The only moral of business is making money. (MACHIAVELLIANISM*) 2. A person who is doing well in business does not have to worry about moral problems. (MACHIAVELLIANISM *) 3. Every business person acts according to moral principles, whether he/she is aware of it or not. (OBJECTIVISM*) 4. Act according to the law, and you can't go wrong morally. (LEGALISM*) 5. Ethics in business is basically an adjustment between expectations and the way people behave. (MORAL RELATIVISM*) 6. Business decisions involve a realistic economic attitude and not a moral philosophy. (MACHIAVELLIANISM *) 7. Moral values are irrelevant to the business world. (MACHIAVELLIANISM *) 8. The lack of public confidence in the ethics of business people is not justified. (MORAL RELATIVISM *) 9. "Business ethics" is a concept for public relations only. (MACHIAVELLIANISM *) 10. The business world today is not different from what it used to be in the past. There is nothing new under the sun. (MORAL RELATIVISM *) 11. Competitiveness and profitability are independent values (exist on their own). (SOCIAL DARWINISM) 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. (SOCIAL DARWINISM) 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. (SOCIAL DARWINISM) 14. While shopping at the supermarket, it is appropriate to switch price tags or packages. (SOCIAL DARWINISM) 15. As an employee, I take office supplies home; it doesn't hurt anyone. (SOCIAL DARWINISM) 16. I view sick days as vacation days that I deserve. (SOCIAL DARWINISM) 17. Employee wages should be determined according to the laws of supply and demand. (SOCIAL DARWINISM) 18. The main interest of shareholders is maximum return on their investment. (SOCIAL DARWINISM) 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. (MACHIAVELLIANISM) 20. For every decision in business the only question I ask is, "Will it be profitable?" If yes — I will act accordingly; if not, it is irrelevant and a waste of time. (MACHIAVELLIANISM) 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. (MACHIAVELLIANISM) 22. A business person can't afford to get hung up on ideals. (MACHIAVELLIANISM) 23. If you want a specific goal, you have got to take the necessary means to achieve it. (MACHIAVELLIANISM) 24. The business world has its own rules. (MACHIAVELLIANISM) 25. A good business person is a successful business person. (MACHIAVELLIANISM) 26. I would rather have truth and personal responsibility than unconditional love and belongingness. (OBJECTIVISM) 27. True morality is first and foremost self-interested. (OBJECTIVISM) 28. Self-sacrifice is immoral. (OBJECTIVISM) 29. You can judge a person according to his work and his dedication. (OBJECTIVISM) 30. You should <i>not</i> consume more than you produce. (OBJECTIVISM) |
|---|

* Note: the items marked by a star (*) are not present in Stevens' 1979 book. Their integration in a specific business philosophy follows our own interpretation.

This questionnaire is the one of the most widely used in business ethics research (as the state of the art produced in the preceding paragraph demonstrates). This survey captures many aspects of liberal business ethics (dominant in the business world today), but also remains discrete on aspects of idealist ethics.

2.1.3. – The sample and the statistical analysis

The population consists of 224 respondents (102 French and 122 Romanians). All respondents were students from two business schools (one in France, the in Romania). Descriptive statistics are presented in Table 3, and show a comparison between national samples.

TABLE 3: Descriptive statistics of the population

Socio-demographic characteristic		Number of individuals for France	Number of individuals for Romania
Gender	Male	40 (39.2%)	28 (23%)
	Female	62 (60.7%)	94 (77%)
Age	20-25	88 (86.2%)	112 (100%)
	26-30	6 (5.8%)	-
	31-35	6 (5.8%)	-
	36-40	2 (1.9%)	-
Religion	Catholic	51 (50%)	-
	Protestant	1 (1%)	1 (0.8%)
	Orthodox	1 (1%)	116 (95.1%)
	Jew	1 (1%)	-
	Muslim	4 (3.9%)	-
	Other	1 (1%)	1 (0.8%)
	None	43 (42.2%)	4 (3.3%)
Religion practice (all religions)	Practicing	30 (29.41%)	94 (77.04%)
	Non- practicing	72 (70.58%)	28 (22.95%)

To test the proposed hypotheses we used the comparison of means analysis (t-test) to examine differences between different student groups relative to the attitudes toward business ethics. The t-test was the statistical method of reference in many previous studies: Preble and Reichel (1988), Small (1992), Moore and Radloff (1996), Sims and Gegez (2004) and Phau and Kea (2007). We used this type of analysis not only because of the nature of this study (a replication of previous studies), but also in a concern to assure the future comparability of all the samples. The data was also subjected to principal factor analysis (Varimax rotation) to validate the business ethics dimensions within the survey responses with reference to Stevens' (1979) business philosophies and Moore and Radloff' (1996) results.

2.2. – Results

2.2.1. – The dimensions of business ethics

Prebble and Reichel (1988) point out that the ATBEQ survey was constructed by reference to work of Stevens (1979). A study of E. Stevens' book, "Business Ethics" (1979), allowed us to organize the survey items according to business philosophies described by this author (see Table 2).

Principle component analysis (with Varimax rotation) validated a nine-factor model, with Eigenvalues greater than 1, and a total explained variance 64.94% (see Table 4). Seven items (3, 10, 11, 20, 25, 28, and 30) were removed from the analysis because they had MSA scores and/or communalities below the threshold of .50. These results differ from the number of dimensions emerging from the Stevens' (1979) study and are closer to results of Moore and Radloff (1996). In the analysis conducted by these authors, eleven factors were retained, with an explained variance of 57.41%.

TABLE 4: Results of the factor analysis

Factor	Eigenvalue	Explained variance	Cumulative variance
1	3,598	4,43%	15,64%
2	2,176	5,01%	25,10%
3	1,711	5,27%	32,54%
4	1,440	5,45%	38,80%
5	1,373	5,9%	44,77%
6	1,254	6,26%	50,22%
7	1,212	7,43%	55,49%
8	1,152	9,46%	60,50%
9	1,020	15,64%	64,94%

Table 5 gives an overview of item groupings of the survey based on the nine dimensions.

TABLE 5: ATBEQ item grouping according to the nine-factor model derived from the principal component analysis

Factor	Label	ATBEQ items
1	Ethics denial	2 ; 6 ; 7 ; 17 ; 22
2	Pragmatism (relativism)	4 ; 5 ; 9
3	Selfishness ethics	14 ; 15 ; 16 ; 21
4	Protestant ethics	1 ; 29
5	Specific rules to attain specific goals	23 ; 24
6	Objectivism	26 ; 27
7	Liberalism	12 ; 13 ; 18
8	Opportunism	19
9	Confidence	4 ; 8

To improve the survey's ability to measure the different variables, we recombined items, but did so in respect of Steven's (1979) typology. This recombination yielded improved alpha scores for some items, yet some scores still remained low. The results of this process are summarized in Table 6 below.

TABLE 6: Improved test of the questionnaire scales

Dimension	Stevens (1979) based items grouping and Cronbach α values	Items grouping and Cronbach α values after the scale improvement essay
Social Darwinism	V11 V12 V13 V14 V15 V16 V17 V18 $\alpha = 0,405$	V12 V13 V14 V15 V16 V18 $\alpha = 0,453$
Machiavellianism	V1 V2 V6 V7 V9 V19 V20 V21 V22 V23 V24 V25 $\alpha = 0,678$	V1 V2 V6 V7 V22 V23 V24 V25 V20 V21 $\alpha = 0,718$
Objectivism	V3 V26 V27 V28 V29 V30 $\alpha = 0,044$	V26 V27 $\alpha = 0,478$
Ethical relativism	V5 V8 V10 + V4* $\alpha = 0,336$	V4 V5 $\alpha = 0,462$

* Item 4 concerns ethical legalism. Nevertheless, we have decided to group it with ethical relativism because of conceptual proximity.

Of the thirty survey items, only twenty were retained after regrouping items. This data was then subjected to a second-order principal component analysis. The results the second-order analysis are given in Table 7. A six dimension model was validated, explaining 54.75% of total variance.

TABLE 7: Second-order factor analysis with (Varimax rotation) on the 20 retained items

Factor	Eigen value	Explained variance	Cumulative variance
1	3,69	18,49%	18,49%
2	1,96	9,84%	28,34%
3	1,59	7,97%	36,31%
4	1,25	6,13%	42,59%
5	1,22	6,27%	48,72%
6	1,20	6,03%	54,75%

In addition, the item grouping results from this analysis only partially follows the initial grouping based on Stevens (1979) (see Table 8). Thus, the Machiavellianism dimension is well represented by items 1, 2, 6, 7 and 22, as that of objectivism, with items 22 and 26. At the same time, Social Darwinism loads along several factors, although the fifth factor recovers most of its definition (items 12, 13, 18 and 25).

TABLE 8: Grouping of items following the second-order factor analysis

Factor	Label	ATBEQ items
1	Ethics denial	1 ; 2 ; 6 ; 7 ; 22
2	Pragmatism (relativism)	14 ; 15 ; 21
3	Selfishness ethics	4 ; 5 ; 6
4	Protestant ethics	20 ; 23 ; 24
5	Specific rules to attain specific goals	12 ; 13 ; 18 ; 25
6	Objectivism	26 ; 27

2.2.2. – Hypotheses test

Concerning our first hypothesis, the t-test values are presented in Table 9. We considered objectivism, moral relativism and ethical legalism philosophies as associated to social responsibility, while Machiavellianism and Social Darwinism were related to the pursuit of individual interest in contrast to the common interest. However, following the recombination of items, we have kept only four items for the category of philosophies adapted to CSR and fifteen items for the category of philosophies adapted to the pursuit of individual interest.

Thus, in terms of the promotion of social responsibility, the responses of French students show a higher average in comparison with Romanian students for two items among the total (items no. 4 and 5). For both questions, t-test values are significant at $p < .05$. Thus, French students insist more on acting in accordance with rules and laws as a sufficient condition for moral action and that “*ethics in business is basically an adjustment between expectations and the way people behave.*” As for Romanian students, there was only one item (no. 26) for which the t-test value was significant at $p < .05$.

When we address the question of whether or not Romanian students place more value on ethic-based pursuit of their individual interests, the t-test identified ten cases in which Romanian students were more favorable to such an ethics approach, against only two cases for French students. Thus, Romanians consider that “*a person who is doing well in business does not have to worry about moral problems.*” (item 2), that “*moral values are irrelevant to the business world*” (item 7), and that profitability is the only criterion to base a business decision upon (question 20). Item 24 adequately sums up the perspective of these students, for whom business is a world apart and governed by its own rules.

Results of this first comparison lead us to reject hypothesis 1A, because the differences between the two groups of students are not categorical. However, we accept hypothesis 1B, due to more pronounced differences between the two groups of students.

TABLE 9: T-test comparisons between French and Romanian students

Business philosophies	ATBEQ item	France (n = 102)		Romania (n = 122)		t value	Degrees of freedom (df)	Significance (p)
		Mean	Standard deviation	Mean	Standard deviation			
Business philosophies related more to	4	2,25	0,938	1,77	0,422	4,725*	134,888	0,000
	5	3,24	0,881	2,34	0,788	8,058*	222	0,000
	26	2,54	1,031	3,02	1,230	-3,164*	222	0,002

CSR	27	2,59	0,916	2,70	1,113	-0,800	221,952	0,424
	2	1,75	0,817	3,43	1,178	-12,620*	214,980	0,000
	6	3,07	1,065	3,81	0,912	-5,547*	200,076	0,000
	7	2,17	0,986	2,57	1,036	-2,933*	222	0,004
	12	3,17	1,100	3,72	1,031	-3,890*	222	0,000
Business philosophies related more to the pursuit of personal interest	13	2,83	0,996	2,58	1,156	1,748	221,790	0,082
	14	1,68	0,966	1,39	0,767	2,394*	191,088	0,018
	15	2,81	1,208	2,16	1,150	4,167*	222	0,000
	16	1,59	0,800	2,73	1,164	-8,653*	214,379	0,000
	18	4,03	0,938	4,22	0,722	-1,729	222	0,085
	20	3,06	1,201	3,50	1,078	-2,896*	222	0,004
	21	1,57	0,850	1,84	1,039	-2,081*	222	0,039
	22	2,32	0,997	2,68	0,964	-2,716*	222	0,007
	23	3,91	0,955	3,87	0,979	0,330	222	0,741
	24	3,61	0,956	3,89	0,981	-2,132*	222	0,034
	25	3,22	1,140	3,98	0,927	-5,460*	194,034	0,000

With regards to the hypothesis 2a and religious influence, the t-test revealed significant values for three of the four items, but the position of practicing students in relation to items valuing social responsibility is less pronounced than that of non-practicing. Indeed, practicing students were more associated to item 26 than non-practicing (“I would rather have truth and personal responsibility than unconditional love and belongingness”). This proportion does not allow the acceptance of this hypothesis. As for the supplemental hypothesis 2b, the results are even more surprising: the position of non-practicing students is less favorable to items related to philosophies promoting the pursuit of individual interests. There are practicing students who are more susceptible to statements that emphasize that a successful person in business does not have to worry about moral issues (question 2), or that profitability is the most important decision-making criterion in business (item 20). Given these results, we reject hypothesis 2b. T-test values are presented in Table 10.

TABLE 10: Comparison between religious practitioners and non practitioners

Business philosophies	ATBEQ item	France (n = 102)		Romania (n = 122)		t value	Degrees of freedom (df)	Significance (p)
		Mean	Standard deviation	Mean	Standard deviation			
Business philosophies related more to CSR	4	1,90	0,685	2,10	0,798	-2,067*	222	0,040
	5	2,55	0,931	2,99	0,904	-3,573*	222	0,000
	26	3,00	1,223	2,56	1,048	2,851*	222	0,005
	27	2,67	1,034	2,62	1,023	0,357	222	0,721

Business philosophies related more to the pursuit of personal interest	2	3,06	1,357	2,18	1,123	5,289*	221,849	0,000
	6	3,59	1,004	3,33	1,092	1,843	222	0,067
	7	2,44	0,998	2,32	1,072	0,833	222	0,406
	12	3,64	1,092	3,26	1,070	2,593*	222	0,010
	13	2,67	1,153	2,73	1,014	-0,413	222	0,680
	14	1,47	0,869	1,59	0,877	-1,042	222	0,298
	15	2,27	1,244	2,69	1,152	-2,620*	222	0,009
	16	2,39	1,241	1,99	1,020	2,629*	221,912	0,009
	18	4,19	0,772	4,06	0,897	1,197	222	0,233
	20	3,37	1,199	3,21	1,094	1,038	222	0,300
	21	1,76	1,007	1,66	,913	0,755	222	0,451
	22	2,60	0,944	2,41	1,045	1,463	222	0,145
	23	3,87	1,020	3,91	0,900	-0,300	222	0,765
	24	3,78	0,992	3,73	0,962	0,397	222	0,692
	25	3,83	,985	3,39	1,180	2,988*	192,658	0,003

Gender comparisons reveal results that refute the first hypothesis and confirm the second (see Table 11). With reference to hypothesis 3a, we expected to find greater agreement among women than men about issues expressing social responsibility values. However, the t-test values do not show significant differences for the comparison of the two different groups (item 4).

Similarly, the values of the same test showed few significant differences between men and women in regards to issues related to philosophies promoting the pursuit of self interests. For example, men tend to agree that “business decisions involve a realistic economic attitude and not a moral philosophy” (item 6), “there is nothing wrong with cheating on a product price” (item 21), or concerning the declaration for auto insurance (item13). For this reason, we reject hypothesis 3b. However, as we have stated previously, the interpretation of these results should take into account that the expressed views are not very pronounced.

TABLE 11: Gender comparisons and t-tests results

Business philosophies	ATBEQ item	France (n = 102)		Romania (n = 122)		t value	Degrees of freedom (df)	Significance (p)
		Mean	Standard deviation	Mean	Standard deviation			
Business philosophies related more to CSR	4	2,08	0,527	1,78	1,063	-2,194*	81,733	0,031
	5	2,67	0,925	2,93	0,967	1,906	222	0,058
	26	2,83	1,163	2,74	1,180	-0,578	222	0,564
	27	2,63	0,972	2,69	1,149	0,394	110,633	0,694
Business philosophies related more to the pursuit of personal interest	2	2,63	1,331	2,75	1,331	0,630	222	0,529
	6	3,36	1,053	3,74	1,002	2,495*	222	0,013
	7	2,31	0,988	2,56	1,111	1,683	222	0,094
	12	3,39	1,087	3,65	1,103	1,614	222	0,108
	13	2,55	1,049	3,03	1,119	3,073*	222	0,002
	14	1,46	0,806	1,66	1,002	1,584	222	0,115
	15	2,40	1,206	2,57	1,250	0,957	222	0,339
	16	2,29	1,219	2,01	1,000	-1,800	154,032	0,074
	18	4,08	0,831	4,26	0,822	1,560	222	0,120
	20	3,23	1,124	3,46	1,215	1,345	222	0,180
	21	1,63	0,889	1,91	1,103	2,036*	222	0,043
	22	2,51	0,960	2,54	1,071	0,261	222	0,795
	23	3,92	0,920	3,81	1,069	-0,813	222	0,417
	24	3,76	0,966	3,76	1,009	0,058	222	0,954
25	3,62	1,018	3,66	1,265	0,250	222	0,803	

2.3. – Discussion

The first hypothesis (1a) stating that French students valued social responsibility in business ethics more than Romanian students has been rejected because the differences between groups were not categorical, while its supplemental hypothesis (1b), which stated that Romanian students valued an ethic-based pursuit of personal interests more has been fully accepted.

To explain this result, we refer to work of d'Iribarne (2006), which noted that a high growth rate, capitalism and its values were developed on a foundation in which many 'mythical' reference points were affected by different economic, political and social events. The accelerated industrialization process, the need to eliminate the economic gap separating undeveloped countries from developed countries involves, in most cases, a sort of 'oblivion' of certain traditional practices and values, as well as an unreserved adoption of new capitalistic values, such as competition and material success. In contrast, the more pronounced focus on social issues represented in France was due to, according to d'Iribarne (2006), a particular historical and cultural aspect: the importance of professions. This constitution of professional

groups is equivalent to the establishment of well-defined social groups, which contribute to the creation of a strong social identity for their members, an identity which cannot be easily challenged. Thus, *“the individual claims his belonging to a group and as such any attempt to increase work flexibility is considered as a calling into question of the historical achievements”* (Reynaud et al. 2008b). This interpretation is different from that proposed by Sims and Gegez (2004) with reference to Hofstede typology of cultures (Hofstede and Hofstede, 2005). According to Sims and Gegez (2004) an individualistic culture (much like the French) would place a greater emphasis on the promotion of self-interest above all, while a more collectivist culture (such as that of Romania, defined as moderately collectivist) would place a greater emphasis on the general interest and on more honesty in interpersonal relations. Our findings refute this interpretation.

The results corresponding to the testing of our second hypothesis revealed a unique finding: practicing students were more favorable to survey items that were related to business philosophies that promote the pursuit of self-interest more than non-practicing students. In the two independent samples measured, this aspect is found in the case of Romania, which seems even more surprising when one considers that the same group of practicing students was far more favorable to items focusing on social responsibility than non-practicing students.

These phenomena have received little attention in the literature. We propose an interpretation which takes into account the specificity of the Romanian context, with its social and economic developments over the past two decades. First, under pressure from the communist regime, religious practice is pushed back into the private sphere and suffers under the strict control of the state (Conovici, 2006). This latently stored energy allowed religious practice to affirm itself with a significant force within the public sphere at the beginning of the post-communist transition period. At this time religion became a compulsory subject in educational environments and the Romanian Orthodox Church (BOR) regained an important place in Romania’s institutional landscape. The aspect which interests us is that of the creation of social pressure that was favorable to religion and its important role in the socialization process of post communist generations. This could explain why the percentage of Romanian students declaring themselves as religious practicing shows high values in the Romanian society. Besides this *‘religious’* reality facet, there exists the socio-economic aspect which interests us. The post-communist transition period has been described by Al-Khatib et al. (2004) as [an] *“environment where everything is considered allowed “unless expressly forbidden”... [and where] ... ethics do not constitute a priority”*. This particular environment has probably resulted in the development of particular behaviors with respect to business ethics more

representative of Machiavellianism and Social Darwinism. Positions closely related to the religious ideal and the liberal ideal would therefore exist concurrently within the same population.

Hypothesis 3a stated that women valued social responsibility more in business ethics, whereas men placed greater value on business ethics focused related to self-interests. This study highlighted that the relationship between gender and the perception of business ethics continues to be ambiguous. Indeed, female respondents were not more favorable to the statements merging around philosophies closer to social responsibility, but expressed their disagreement with those items corresponding to Machiavellianism and Social Darwinism. In contrast, men were more favorable to both types of philosophies. These results confirm previous research that highlights the similarity between the ethical positions of men and women (Callan, 1992; Serwinek 1992; Kea and Phau, 2007, for Hong Kong). To explain this result, the interpretation of Phau and Kea (2007) seems most appropriate. The fact that women and men showed comparable levels in their perception of business ethics could be primarily due to the two categories of students undergoing the same type of educational socialization. It should be noted that because of their age, their corresponding professional experience was very limited or lacking completely, thus making educational socialization the most important gateway to familiarity with the business world. It is also possible that women are simply more moderate than men, and therefore all items have been noted in a more weighted manner.

2.4. – Conclusion

The present study has sought to broaden the understanding of attitudes towards business ethics within two generally unexplored territories: France and Romania. To study these attitudes, we used the ATBEQ survey, a well-known instrument used in various other studies, as our primary source of data collection. Survey responses were collected from two groups of students allow us to further explore the differences in relation to religious practice level and gender. In addition, we have also validated a model based on a modified version of the survey, which yielded improved correlation of factors.

With regards to the assumptions, our results indicate that Romanian students responded more favorably than French students to items which emphasized the pursuit of self-interests. We interpret this result in relation to work of d'Iribarne (2006) and reject Sims and Gegez' (2004) interpretation in Hofstedian terms. Among others, these results are also consistent with the

theory of intergenerational change as expressed by Inglehart (2008). According to Inglehart, materialist values characterize individuals who have grown up in an economic context of scarcity, while post-materialist values are more specific to individuals who knew a much better standard of living during pre-adult socialization. Following this interpretation, the responses of Romanian students would focus on 'materialist' values because their pre-adult socialization took place in a particular national context where living conditions were very difficult.

Regarding gender, our research shows that differences are not very pronounced, and reflect findings of Callan (1992), Serwinek (1992) and Phau and Kea (2007). Finally, the inclusion of religious practice has revealed an original notion: practicing students were more positive about statements stressing the pursuit of self-interests than non-practicing students. Given that the proportion of practicing students was higher in the Romanian sample, we suggest this result may be in relation to the specificity of the Romanian context, where religion is more a matter of the private sphere, and the business sphere is more characterized by a multitude of values and practices.

One limitation of the present study concerns the characteristics of the surveyed population, which may be argued are not representative of the larger populations of France and Romania. In addition, the sample is fairly homogeneous, which has not allowed us to test a number of relationships between different variables (e.g. the age against professional experience).

Another limitation of the study is found in the analytical methods, which are exclusively statistical. Future research could use qualitative methods as a complement to empirical results to bring more authenticity to the findings. Interviews with some of the students could offer a deeper understanding of their positioning in relation to their responses. At the survey level, a possible bias could come from the mode of administration that we have chosen: as other authors acknowledge (Phau and Kea, 2007; P. Maria Joseph Christie et al. 2003; Treviño et al. 1998), self-administered surveys might create a tendency for respondents to assess their positions more ethically than they actually are, due to effects of social desirability phenomenon. However, Randall and Fernandes (1991) suggest that the anonymity of responses can help reduce the impact of this bias.

Despite these limitations, this study provides managerial implications for both organizations acting within the two cultural contexts, as well as for other international organizations in general. In this study, we emphasize the differences in the perceptions of business ethics of individuals from two cultures when faced with similar situations or ethical dilemmas. These ethical dilemmas are common in the workplace and the choice of a resolution

depends largely on the cultural background of the decision-maker (Sims and Gegez, 2004). At the organizational level, this has a significant potential for conflict that should be addressed with the utmost attention. Therefore, consideration of ethics in any organization promotes awareness of this potential conflict and allows management to adequately and transparently establish a clear set of institutional values through open dialogue, as well as demonstrate behavior consistent with these values.

In the vision of Ralston et al. (1993), behavior referenced to common values becomes a necessity when dealing with the construction of a 'universal corporate culture'. According to the numerous authors, the course of an international company towards the global level is achieved by the establishment of a universal corporate culture that is capable of reconciling the values of various geographically dispersed employees and their different cultures.

References

- Acquier, A., J.-P. Gond and J. Igalens: 2005, 'Les fondements religieux de la responsabilité sociale de l'entreprise à la responsabilité sociale de l'entreprise comme religion', Cahier de recherche no. 2005-166, Centre de Recherche en Gestion, IAE de Toulouse, 1-31.
- Al-Khatib, A. J., Ch. J. Robertson and D.N. Lascu: 2004, 'Post-communist consumer ethics: the case of Romania', *Journal of Business Ethics*, **54**, 81–95.
- Bageac, D. : 2009, 'Cas Ipod, Itunes', *Revue des cas en Gestion*, **1** (1).
- Bowen, H. R.: 1953, 'Social responsibilities of the businessman', Harper and Row, New York.
- Callan, V.J.: 1992, 'Predicting ethical values and training needs in ethics', *Journal of Business Ethics*, **11** (10), 75-80.
- Cardy, R. and T. Servarajan: 2006, 'Assessing ethical behaviour: the impact of outcomes on judgment bias', *Journal of Managerial Psychology*, **21** (1), 52-72.
- Christie, M.J., I.-W.G. Kwon, P.A. Stoeberl and R. Baumhart: 2003, 'A cross-cultural comparison of ethical attitudes of business managers: India, Korea and the United States', *Journal of Business Ethics*, **46** (3), 263-287.
- Christie, R. and F. Geis: 1970, 'Studies in Machiavellianism', Academic Press, New York.
- Conovici, I.: 2006, 'Biserica Ortodoxă Română în spațiul public postcomunist', *Akademia*, **1** (20)
- Cossette, P. : 2007, 'L'inconduite en recherche', Presses de l'Université du Québec, Québec

- England, G.W, R. Lee: 1974, 'The relationship between managerial values and managerial success in the United States, Japan, India and Australia', *Journal of Applied Psychology*, **59** (4), 411–419.
- Franzen, A.: 2003, 'Environmental attitudes in international comparison: an analysis of the ISSP surveys 1993 and 2000', *Social Science Quarterly*, **84** (2), 297-308.
- Friedman, M.: 1970, 'The social responsibility of business is to increase its profits', *New York Times Magazine*, september 13th, republished in W. Ch. Zimmerli, K. Richter and M. Holzinger (editors): 2007, 'Corporate ethics and corporate governance', Springer, Berlin-Heidelberg-New York, 173-178.
- Habib, M. and L. Zurawicki: 2002, 'Corruption and foreign direct investment', *Journal of International business Studies*, **33** (2), 291-307.
- Hoffman, W.M. and J.M. Moore: 1984, 'Business ethics - readings and cases in corporate morality', McGraw-Hill, New York.
- Hofstede, G. and G.J. Hofstede: 2005, 'Cultures and organizations. Software of the mind', 2nd edition, McGraw-Hill, New York.
- de George, R. T.: 1987, 'The status of business ethics : past and future', *Journal of Business Ethics*, **6** (3), 201-211.
- Grimes, P. W.: 2004, 'Dishonesty in academics and business: a cross-cultural evaluation of student attitudes', *Journal of Business Ethics*, **49**, 273–290.
- Ibrahim, N., D. Howard and J.P. Angelidis: 200, 'The relationship between religiousness and corporate social responsibility orientation: are there differences between business managers and students?', *Journal of Business Ethics*, **78**, 165–174.
- Inglehart, R.: 1995, 'Public support for the environmental protection: objective problems and subjective values in 43 societies', *PS: Political Science & Politics*, **28**, 57–72.
- Inglehart, R.: 1997, 'Modernization and postmodernization: cultural, economic, and political change in 43 societies', Princeton University Press, Princeton, N.J.
- Inglehart, R.: 2008, 'Changing values among western publics from 1970 to 2006', *West European Politics*, **31** (1-2), 130-146
- Kidwell, J., R. Stevens and A. Bethke: 1987, 'Differences in the ethical perceptions between male and female managers: myth or reality', *Journal of Business Ethics*, **6** (6), 489-493.
- Laufer, R. and B. Ramanantsoa : 1982, 'Crise d'identité ou crise de légitimité', *Revue Française de Gestion*, **37**, september-october, 18-26.
- Lincoln, J. R., J. Olson and M. Hanada: 1978, 'Cultural effects on organizational structure : the case of Japanese firms in the United States', *American Sociological Review* **43**, 829-847.

- Martinet, A. C.: 2008, 'Gouvernance et management stratégique', *Revue Française de Gestion*, **34** (183), 95-110.
- Melé, D. : 2000, 'Business ethics from Christian moral theology: perspectives facing the 21st century', <http://www.iipe.org/resourcedocs/organisational.html>
- Meschi, P.-X.: 2007, 'Firmes étrangères et corruption d'Etat dans les pays émergents', AIMS Montréal, 1-31.
- Miesing, P. and J.F. Preble: 1985, 'A comparison of five business philosophies', *Journal of Business Ethics*, **4**, 465-476.
- Moore, R. and S. Radloff: 1996, 'Attitudes towards business ethics held by South African students', *Journal of Business Ethics*, **15** (8), 863-869.
- Neumann, Y. and A. Reichel: 1987, 'The development of attitudes toward business ethics questionnaire (ATBEQ): Concepts, dimetisions, and relations to work values'. Working Paper, Department of Industrial Engineering and Management, Ben Gurion University of the Negev, Israel.
- Peterson, D., A. Rhoads and B. Vaught: 2001, 'Ethical beliefs of business professionals: a study of gender, age and external factors', *Journal of Business*, **31** (3), 225-232.
- Phau, I. and G. Kea: 2007, 'Attitudes of university students toward business ethics: a cross-national investigation of Australia, Singapore and Hong Kong', *Journal of Business Ethics*, **72** (1), 61-75.
- Preble, J. F. and A. Reichel: 1988, 'Attitudes towards business ethics of future managers in the U.S. and Israel', *Journal of Business Ethics*, **7** (12), 941-949.
- Ralston, D. A., D. H. Holt, R. H. Terpstra, and Kai-Cheng Yu: 1997, 'The impact of national culture and economic ideology on managerial work values: a study of the United States, Russia, Japan and China', *Journal of International Business Studies*, **28** (1), 177-207.
- Randall, D.M. and M.F. Fernandes: 1991, 'The social desirability bias in ethics research', *Journal of Business Ethics*, **10**, 805-817.
- Reynaud, E., C. P. Egri, D. A. Ralston, W. Danis, A. Starkus, M. Dabic, F. Wangenheim, T. Dalgic, F. Castro, V. V. Potocan, M. Kavooosi, M. Molteni, I. Girson, D. Elenkov, J. Pla-Barber, I. Maignan, M. Weber and A. Wallace: 2007, 'The differences in values between managers of the European founding countries, the new members and the applicant countries: societal orientation or financial orientation?', *European Management Journal*, april, 132-145.
- Reynaud, E., C. P. Egri, D. A. Ralston, W. Danis, A. Starkus, M. Dabic, F. Wangenheim, T. Dalgic, F. Castro, V. V. Potocan, M. Kavooosi, M. Molteni, I. Girson, D. Elenkov, J. Pla-

- Barber, I. Maignan, M. Weber and A. Wallace: (reference a) 2008, 'La responsabilité sociale à l'épreuve de l'Europe', *Revue Française de Gestion*, **34** (180), 109-130.
- Reynaud, E., C. P. Egri, D. A. Ralston, I. Palmer, H. Srinivasan, P. Fu, A. Butt, J.R. Gutierrez, W. Danis, C.L. Hoon, M. Yong-Lin, O. Furrer, J. Pla-Barber, M. Molteni, M. Dabic, H. Bing Chia, C. Kuo, T. Casado, T. de la Garza, M. Richards, Y. Sidani, P. Hallinger, L. Milton, (reference b): 2008 'Les déterminants du comportement responsable : une comparaison internationale à grande échelle', 17th AIMS Annual Congress, Nice Sophia Antipolis, mai.
- Reynaud, E., T-N-G Phan and M. Marais, (référence c): 2008, 'Les déterminants de la coopération des entreprises vietnamiennes avec des organisations caritatives', *Revue Sciences de Gestion*, n°65, march-avril.
- Reynaud, E. and A. Rollet: 2001, 'Les compétences centrales « environnement » comme source d'avantages concurrentiels et de légitimité', in Martinet, A. C. and R. A. Thiétart: 2001, 'Stratégies: Actualité et Futurs de la Recherche', Vuibert, Paris.
- Reynaud, E. and O. Roques: 2007, 'Les pratiques de la responsabilité sociale de l'entreprise confrontées aux valeurs des salariés', AGRH, Fribourg, september.
- Savall, H. and V. Zardet: 2005, 'Ingénierie Stratégique du Roseau', Economica, Paris.
- Schwartz, S. and S. Huismans: 1995, 'Value priorities and religiosity in four western Religions', *Social Psychology Quarterly*, **58** (2), 88-107.
- Serwinek, P. J.: 1992, 'Demographic and related differences in ethical views among small businesses', *Journal of Business Ethics*, **11** (7), 555-566.
- Sims, R.L. and A.E. Gegez: 2004, 'Attitudes towards business ethics: a five nation comparative study', *Journal of Business Ethics*, **59** (3), 253-65.
- Small, M. W.: 1992, 'Attitudes toward business ethics held by western Australian students : a comparative study', *Journal of Business Ethics*, **11** (10), 745-752.
- Spicer, A., Th. Dunfee and W. Bailey: 2004, 'Does national context matter in ethical decision making? An empirical test of integrative social contracts theory', *Academy of Management Journal*, **47** (4), 610-620.
- Stevens, E.: 1979, 'Business ethics', Paulist Press, New York / Ramsey
- Suchman, M. C.: 1995, 'Managing legitimacy: strategic and institutional approaches', *Academy of Management Journal*, **20** (3), 571 - 610.
- Trevino, L. K., K. D. Butterfield and D.L. McCabe: 1998, 'The ethical context of organizations: influences on employee attitudes and behaviors', *Business Ethics Quarterly*, **8** (3), 447-476.

- Very, P. and B. Monnet B.: 2008, 'Quand les entreprises rencontrent le crime organisé', *Revue Française de Gestion*, **34** (183), 179-200.
- Wated, G. U. and J. I. Sanchez: 2005, 'The effects of attitudes, subjective norms, attributions, and individualism-collectivism on managers' responses to bribery in organizations: evidence from a developing nation', *Journal of Business Ethics*, **61**, 111-127.