

THE IMPACT OF ETHICAL WORK CLIMATES AND NATIONAL CULTURE ON ACADEMIC ELITES: A CROSS-CULTURAL COMPARISON OF BUSINESS SCHOOL FACULTY

Gerald Venezia, Frostburg State University
Oheneba Ama Nti-Osei, The Africa Report magazine
Chiulien C. Venezia, Frostburg State University

ABSTRACT

The purpose of this paper is to examine the relationship that Ethical Work Climates and National Culture have on business faculty in universities. Most studies involving ethics focus on students or professions outside academia. We felt that looking at the teaching profession and in particular business faculty across cultures would provide an insight to the question of whether academic elites were influenced by their organizational culture or national culture when introducing the subject of ethics to their students. The most significant difference was in the egoistic climate. Contrary to the hypothesis that the United States would score higher, it in fact scored the lowest of the three. It also held true that the United States is slightly more principled than Ghana and Taiwan. In all other climates there was no significant difference.

JEL: M00, M14

KEYWORDS: National Culture, cross-cultural, Ethical Work Climates

INTRODUCTION

Are universities responsible for the ethical behavior of its students beyond their time spent at school? The current literature is answering that question by turning their attention to the individuals held most responsible, faculty at colleges and universities. This paper will examine how ethical work climates impact on the current issue concerning academic elites and their influence on students who will become tomorrow's leaders in the business world. We also look at whether there is any difference between national culture and ethics by conducting a cross-cultural study of professors at universities in the United States of America, Ghana, and Taiwan. We chose these three countries since their position around the globe; North America, Africa, and Asia represent distinct cultures, language, and habits, as well as their position in the global economy.

According to a World Bank study (Salmi 2010) the most prevalent unethical practices by faculty in universities around the world is fraud on admission exams, bribery, favoritism, cheating and plagiarism, fake or unearned degrees and falsification of results or theft of ideas in research. Most of the research in this area has been conducted by international organizations and research institutions. Academic elites are hesitant to participate in many studies. It is for that matter that we feel our research will help shed light on an area of ethics that gets little attention.

To assess faculty at universities in the three nations, we chose the Ethical Work Climate developed by Victor and Cullen (1987, 1988) and later revised by Cullen, Victor and Bronson (1993). The ECQ

measures ethical climates at individual and organizational levels of analysis. It is designed to evaluate respondents' perceptions of how the members of an organization typically make decisions concerning various events, practices, and procedures (Victor and Cullen, 1987). The ECQ basically measures the ethical decision-making of members within an organization.

The design of the paper focuses on the literature of the Ethical Work Climate and its theoretical typology. We then show how the Ethical Work Climates relate to National Culture and finally the literature surrounding how the ECQ and national culture impact university teaching. Data was collected from universities in the United States of America, Ghana, and Taiwan and a one way ANOVA was conducted on the ECQ climates followed by an analysis of the results and limitations of the study.

LITERATURE REVIEW

Ethical Work Climates

Ethical values are a set of guiding principles that encourage individuals in an organization to make decisions consistent with one's value system and the value system of the organization. They are expected to be ideally possessed by an employee. The Ethical Work Climate, developed by Bart Victor and John B. Cullen, (1987, 1988) and James W. Bronson (1993) state that organizations are responsible for any ethical or unethical actions that takes place among their employees and likewise can initiate and implement ethical work climates. "Ethical climates are conceptualized as general and pervasive characteristics of organizations; affecting a broad range of decisions" (Victor & Cullen, 1988, p.101). The Ethical Climate Questionnaire is "simply an instrument to tap, through the perceptions of organizational participants, the ethical dimensions of organizational culture" (Victor & Cullen, 1988, p.103). Therefore the participants becomes the 'type of observer' who views different kinds of behavior, whether in decision-making or their compliance in the organization's practices and procedures; "but not evaluating the perceived organizational expectations" (Cullen, Victor, & Bronson, 1993, p.671).

The Ethical Climate covers two dimensions of theoretical typology (Victor & Cullen, 1988); one dimension is ethical criterion, which is used for the organization's decision-making, and the second, locus of analysis, refers to ethical decision-making.

The ethical criterion dimension covers three major classes of ethical theory (Victor & Cullen, 1988); egoism, benevolence, and principle. Labeled as three major classes of a group or organizational concept, they do not follow an individual's perception or behavior. Egoism is defined as "the maximization of self-interest" (VanSandt, 2001, p.18). This means that a person believes in themselves, irrespective of opposed situations from society or opinions of other people to preserve its dignity as an individual. The second dimension is benevolence, where "people tend to be less cognizant of laws and rules and may also be amenable to arguments employing rules or principles" (Victor & Cullen, 1988, p.105). This explains that an argument or discussion with a person who has lesser knowledge or ignorance of the law or rules might be ineffectual. Principle is the last dimension of ethical criterion where "people ... tend to be less sensitive to particular effects on others" (Victor & Cullen, 1988, p.105). This kind of situation usually happens when a worker who is honest and loyal becomes the enemy of another when breaking office policies in the work place. The honest and loyal employee takes some action by reporting the other employee to the management without any second thoughts as long as they know that there is a violation of the policy.

Another part of the Ethical Work Climate is the locus of analysis dimension. This dimension represents the different sources of influences and motivation where a person might conceive its own perceptions on ethical or unethical issues. Victor & Cullen (1988) stated that it is a referent group identifying the source of moral reasoning used for applying ethical criteria to organizational decisions or the limits on what is

considered the ethical analyses of organizational decisions” (p.105). Individual, local, and cosmopolitan are the categories that comprises the second dimension. This locus of analysis demonstrates that ethical climate is an organizational concept (Victor & Cullen, 1988).

Locus of individual “is external to the focal organization in the sense that the prevailing normative climate supports a referent for ethical reasoning located within the individual” (Victor & Cullen, 1988, p.106). This locus explains that perceiving a kind of work climate within an organization can depend on how an individual perceives its environment from their own point of view. While individual locus focuses on oneself, the local locus “specifies sources of ethical reasoning within the organization, such as the workgroup” (Victor & Cullen, 1988, p.106). Victor & Cullen (1988) also mentioned that for the local role incumbent, “the important reference group or sources of role definitions and expectations are contained within the social system” (p.106). This explains that within organizations, employees might perceive a positive or negative value depending on the type of group a person belongs. A group, which places a high value on morale, tends to influence an individual to perceive this kind of thinking; likewise the same with workgroups that place a low value on morale.

A level, which specifies organizational sources of ethical reasoning external to the focal organization, such as professional associations or a body of law (Victor & Cullen, 1988), is what is called cosmopolitan. Developed law-based environments use this locus to perceive norms or morale, which are acquired from other sources outside the organization.

Combining the two dimensions, ethical criterion and locus analysis, forms nine different criterions in order to describe the moral reasoning of an employee or individual.

The locus of the individual when combined with ethical criterions results in the following dimensions: egoism-individual (EI) results in self-interest, benevolence-individual (BI) resulting in friendship, and principle-individual (PI) results in personal morality. Local locus, combined with the ethical criterions creates: egoism-local (EL) resulting in company profits, benevolence-local (BL) resulting in team interest and principle-local (PL) explains a referent to company rules and procedures. For the last three sets of dimensions, the analytical combination of ethical criterion and locus of analysis, the following are described: egoism-cosmopolitan (EC) forms the dimension of efficiency while benevolence-cosmopolitan (BC) and principle-cosmopolitan (PC) form the dimensions of social responsibility and laws and professional codes respectively.

National Culture and Organizational Culture

Studies have shown that organizational cultures are affected by national cultures regardless of the presence of significant subcultures within a nation (Soeters et. al., 1988; Hofstede et. al., 1990). Parboteeah et. al. (2005) also explains the usefulness of the concept of national culture to distinguish work practices (Hofstede, 2001). These work practices summed up as an organization’s culture – “a pattern of shared basic assumptions that the group learned as it solved its problems of external adaptation and internal integration” (Schein, 1992, p.12) – have a direct link to the national culture of the individuals who make up the company’s workforce (Joiner, 2001; Dusan, 2003). Employees are influenced by various institutions present in their culture before they even join a given organization, such as family, society, religious orders, educational systems, and many other in which they participate have been shaping their beliefs, habits, and identities for years and it is not surprising that employees bring these external influences with them they join an organization. A similar view is echoed by Erakovich and others (2002) who pointed out those cultural influences have the power to change the character and identity of an organization, altering the perceptions and behavior of organizational members.

Research (Crisitie et. al., 2003) has also shown that more than thirty empirical cross-cultural studies on ethical attitudes and ethical behavior have been conducted and practically all of them recognize the influence of national culture on one's ethical attitude and behavior. This demonstrates how national culture plays a significant role on the ethical reasoning and the ethical attitudes of persons, including those in the teaching profession. Hence, we can assume that "if organizational cultures are influenced by national cultures, one can also expect that national cultures will have a significant impact on ethical climates." (Parboteeah et. al., 2005, p.462)

National Culture, Ethical Work Climates and Business College Faculty

Ethical issues associated with the teaching profession have not been given significant attention regardless of many moral and ethical issues being constantly dealt with in university teaching. One of the reasons for this negligence is that even though several researches (De Russy, 2003; Sergiovanni, 1992; Braxton & Bayer, 1999; Markie, 1994) have over the years emphasized the importance of the teaching profession and the power teachers have to create a long lasting impact on their students, "college teaching is not recognized as a distinct profession" (Markie, 1994, p.155). College faculty have been referred to as "gatekeepers of knowledge" (Gaikward, 2011, p.22) who have a significant influence on the quality of life their students are going to have once they are on their own. In *A Professor's Duties: Ethical Issues in Professional Teaching* (1994), Markie tackles various ethical issues in college teaching by partly focusing on the obligations of individual professors, primarily with regard to issues about what and how to teach. Markie asserts that the role of college teachers is a complex one which comes with considerable power and authority, the exercise of which can have significant effect on the lives of students. This 'power and authority' can either be used to better or destroy inadvertently the lives of students shown in the irresponsible and unethical behavior within the professoriate. These include, among other, "lateness for class, use of vulgarity in scholarly forums, showing favoritism among students, improper use of campus funds, plagiarism, and sexual liaisons with students, failure to properly perform administrative duties and unwilling to uphold the value of truth in teaching and research" (De Russy, 2003, p.B20).

To analyze the major distinguishing characteristics of Ghanaian, USA, and Taiwanese national cultures that impact the perceived ethical climate by faculty in Business Colleges, this study focused on the three ethical climates; egoism – maximizing one's own self-interest, benevolence – maximizing the joint interest of an organizational community, and principle – loyalty to universal values and beliefs.

Faculty members in an egoistic climate, more associated with individualism, will more than likely opt for actions that are motivated by personal gains and are beneficial to their career in an academic institution. Given the direct link established between the corporate scandals that have plagued the business world and the responsibility of institutions of higher education to nurture and produce 'ethically-sound' graduates, it is highly relevant to study differences in egoistic climates for faculty in Business Colleges.

Benevolence grounded in collectivism is primarily based on concern for others (Victor & Cullen, 1987; 1988). An organization characterized by a benevolent climate will find faculty identify and solve ethical problems where the well-being of others takes precedent. Parboteeah et. al. (2005) also notes that decisions are aimed to coincide with socially responsible behavior.

In a principled or rule-based climate, ethical decisions are made on the interpretation of rules, laws, and standards (Victor & Cullen, 1998). In an educational institution with a principled climate, fraternization policies prohibiting romantic, sexual, and exploitative relationships between college employees and students will be observed to the letter. The academic institutional rules and professional code of conduct will guide faculty in ethical decision-making.

METHODOLOGY

This research was undertaken to examine whether there are any differences in the ethical attitudes of faculty members in Ghana, Taiwan, and the USA and whether the national culture dimensions of individualism/collectivism (Hofstede 2001) and universalism/particularism (Trompenaar 1994, House et.al. 2004) influenced those differences.

The Ethical Climate Questionnaire developed by John Cullen and Bart Victor (1987, 1988) and further perfected with James W. Bronson (1993) was used. The questionnaire is composed of a 36-item Likert scale representing the nine dimensional values of ethical climate. Minor linguistic changes were made to fit an educational institution. In place of the word ‘company’, institution was replaced. ‘Customer’ and ‘public’, which appeared in items 26, 30, and 34, were substituted with student and stakeholder. These linguistic changes did not alter the meaning of the questions, rather brought the questionnaire in line with terminology best understood within an academic sector setting.

The questionnaire was translated into Mandarin Chinese for the Taiwanese faculty. The Chinese version was prepared by a bi-lingual professor in Taiwan and translated back into English by a different professor from the Applied English department at Southern Taiwan University of Science and Technology in Taiwan. Pre-tests were conducted for assurance using faculty in Taiwan from engineering, health sciences, and linguistics and foreign languages departments.

Data was collected from Business faculty in the USA, Ghana, and Taiwan. Twenty-one American professors from three different states in the United States responded. One hundred Ghanaian professors from Accra and Kumasi and sixty-five professors from public and private universities in Taiwan took part in the study for a total of one hundred eight-six respondents.

Research Hypothesis

Literature supports the fact that individualism seems to be the most relevant cultural factor for differences in the existence and development of the egoistic climate. We can therefore assume that institutions of higher education, notably Business Colleges in individualist societies such as the US are more likely to exhibit egoistic ethical climate. Hence, we hypothesize the following:

Hypothesis 1a: Faculty members in the US have stronger egoistic ethical climates than do their Ghanaian counterparts.

Hypothesis 1b: Faculty members in the US have stronger egoistic ethical climates than do their Taiwanese counterparts.

The benevolent ethical climate discussed above is relevant because it shows how individuals in collectivist societies show care and value for the in-group or institution. We have seen that Ghanaian and Taiwanese are deeply rooted in collectivist ideals unlike in American societies where personal gain takes predominance over communal benefits. Hence, it is more likely that the Ghanaian and Taiwanese will develop benevolent ethical climates to reflect societal norms. The foregoing leads to the following hypothesis:

Hypothesis 2a: Ghanaian faculty members have stronger benevolent ethical climates than do US faculty members.

Hypothesis 2b: Taiwanese faculty members have stronger benevolent ethical climates than do US faculty members.

To the extent that the US is a universalistic society while African and Asian societies like Ghana and Taiwan are more particularistic (Trompenaars, 1994), the following hypothesis is posited:

Hypothesis 3a: US faculty members have stronger principled ethical climates than their Ghanaian counterparts.

Hypothesis 3b: US faculty members have stronger principled ethical climates than their Taiwanese counterparts.

We can assume that the teaching profession all over the world involves the transfer of knowledge and information regardless of the language and the teaching method used or the country in which the profession is carried out. As such, all faculty members irrespective of nationality can be prone to ethical mishaps in their profession in one form or the other.

Therefore, Alternative/Null Hypothesis: There are no ethical climate differences among Ghanaian, Taiwanese and US faculty members.

RESULTS AND ANALYSIS

The Expectation Maximization Algorithm, which is an iterative method for finding maximum likelihood or maximum a posteriori (MAP) estimates of parameters in statistical models, was used to replace all missing data in the questionnaires. This was necessary in order to conduct a confirmatory factor analysis. Four factor, Egoism-individual-Self-interest climate (EI), Benevolence-Cosmopolitan climate (BC), Benevolence-Local climate (BL), and Principle-Cosmopolitan climate are extracted and analyzed.

A one way ANOVA was conducted on the ECQ climates presented below. Based on Table 1 the ANOVA results, for the Self-Interest (EI) climate type, there is a difference between the three mean squares resulting in a significant difference in the egoistic ethical climate perceived by faculty members in the three countries ($F = 14.050$; $p\text{-value} = 0.000 < 0.05$). However, the expected results were inconsistent with expectations as the US has the lowest mean, followed by Ghana and Taiwan. Thus hypothesis 1a and 1b were rejected.

Furthermore, the results of Table 1 indicates that there are no significant differences in BC, BL and PC climate types among the three countries studied. Thus, hypotheses 2a, 2b, 3a and 3b were rejected.

Taiwanese faculty perceived stronger egoistic-individual climates than their Ghanaian and US counterparts. Furthermore, the US which was hypothesized to perceive the strongest egoistic-individual climate turned out to perceive the lowest.

Hypotheses 2a and 2b stated that Ghanaian and Taiwanese faculty members have stronger benevolent ethical climates than do US faculty members. These two hypotheses were rejected for both types of benevolent ethical climate (i.e., individual and local). Table 2 shows that the mean results for the three countries were also very similar with non-significant differences.

Hypotheses 3a and 3b stated that US faculty members have stronger principled ethical climates than their Ghanaian and Taiwanese counterparts. These hypotheses were also rejected however the ANOVA results indicate a slightly higher mean for the US which is consistent with our hypothesis.

Table 1: ANOVA for ECQ Factors

		Sum of Squares	df	Mean Square	F	Sig.
EI	Between Groups	26.726	2	13.363	14.050	**0.000
	Within Groups	174.05	183	0.951		
	Total	200.77	185			
BC	Between Groups	2.197	2	1.099	1.586	0.208
	Within Groups	126.78	183	0.693		
	Total	128.98	185			
BL	Between Groups	1.444	2	0.722	0.948	0.389
	Within Groups	139.35	183	0.761		
	Total	140.79	185			
PC	Between Groups	0.836	2	0.418	0.594	0.553
	Within Groups	128.73	183	0.703		
	Total	129.56	185			

Note: ** 95% confidence level. This table shows ANOVA analysis for the four factors. The result shows that there is a difference between the three mean squares resulting in a significant difference in the egoistic ethical (EI) climate perceived by faculty members in the three countries ($F = 14.050$; $p\text{-value} = 0.000 < 0.05$).

Table 2: Descriptive Statistics for ECQ Factors

		N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean	
						Lower Bound	Upper Bound
EI	Ghana	100	2.8633	1.0316	0.10316	2.6586	3.0680
	Taiwan	65	3.4051	0.9081	0.1126	3.1801	3.6301
	US	21	2.1746	0.8921	0.1947	1.7685	2.5807
	Total	186	2.9749	1.0418	0.0764	2.8242	3.1256
BC	Ghana	100	3.4675	0.9036	0.0904	3.2882	3.6468
	Taiwan	65	3.2769	0.6748	0.0837	3.1097	3.4441
	US	21	3.5952	0.9168	0.2001	3.1779	4.0125
	Total	186	3.4153	0.8350	0.0612	3.2945	3.5361
BL	Ghana	100	3.0550	0.9021	0.09021	2.8760	3.2340
	Taiwan	65	2.9154	0.7797	0.09671	2.7222	3.1086
	US	21	3.1905	0.9966	0.21747	2.7368	3.6441
	Total	186	3.0215	0.8724	0.06396	2.8953	3.1477
PC	Ghana	100	3.6325	0.8801	0.0880	3.4579	3.8071
	Taiwan	65	3.7038	0.8231	0.1021	3.4999	3.9078
	US	21	3.8452	0.6590	0.1438	3.5453	4.1452
	Total	186	3.6815	0.8369	0.0614	3.5604	3.8025

Note: this table shows the Descriptive Statistics for ECQ Factors among Ghana, Taiwan, and USA College of Business faculty.

CONCLUSION AND LIMITATIONS

Our goal was to examine whether business school faculty across cultures would provide insight into whether they were influenced by their organizational culture or national culture when making ethical decisions that would impact on their students.

The data collected from universities in the United States, Ghana, and Taiwan was analyzed using SPSS. A one way ANOVA was performed with surprising results. The results did show that ethical behavior is influenced by both ethical climates (organizational culture) and national culture, although the results were not as expected.

An unexpected result for the United States concerned the egoistic-individual climate. The United States scored the lowest. As a strong individual culture, the expected result should have been the opposite. Those in egoistic climate, more associated with individualism, opt for actions that are motivated by personal gains and are beneficial to their career in an academic institution.

This result may be due to the diversity in faculty that is encouraged in American universities. Another reason for this score may concern the faculty handbook. Frostburg State University issues a handbook with over 200 pages detailing what is considered acceptable behavior and what the institution considers unacceptable, unethical and punishable by law.

Traditionally, Taiwan and Ghana should have demonstrated a closer affinity for benevolence than the United States. The benevolent ethical climate associated with collectivist societies show care and value for the in-group or institution. A possible explanation for the shift away from a strong score in benevolence is the steady economic growth supported by a stable democracy and social stability demonstrated by both countries over the past years. Although the score were similar for principle climates, the United States did show a slight difference. This may be attributed to a climate that emphasizes compliance to rules and regulations irrespective of status or rank. Furthermore, in institutions of higher education faculty misconduct such as favoritism, mishandling of funds and teacher student relationship are not taken lightly. Wrongdoings committed several years back are punished when brought to light regardless of how long ago they took place. This is consistent with findings of universalistic cultures where people place a high importance on laws, rules, and obligations and where the rule is the rule without any exceptions.

Limitations of the Study and Future Study

The small number of respondents from the United States may have skewed the results. Many respondents were also reluctant to participate. There is always the risk when participants are asked ethical questions that the respondents may attempt to answer the questions as they deem to be socially or culturally acceptable. This then makes the answers biased with the potential to distort the results.

To conclude more accurate finding and expand the study for future research the study should be replicated using other countries around the world to determine if there are significant differences among them where ethical climate is concerned. Another important implication of this study is to encourage faculty to emphasize more on ethics while teaching. Research has proven that the more ethical faculty members are the more positive outcomes for students (Hagedorn, 2000). This may provide further incentive for leadership within Business Colleges to work to foster a more benevolent and/or principled Ethical Climate.

REFERENCES

- Christie, P. M. J., Kwon, I. W. G., Stoeberl, P. A., & Baumhart, R. (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.
- Cullen, J. B., Victor, B. & Bronson, J. W. (1993). The Ethical Climate Questionnaire: An Assessment of its Development and Validity. *Psychological Reports*, 73 (2), 667–674.
- Dušan, M. (2003). The Influence of National Culture on Organizational Subcultures and Leadership Styles in Serbian Enterprises: An Empirical Analysis. *Sociologija*, 45 (4), 317–346.
- Erakovich, R., Bruce, R. & Wyman, S. (2002). A Study of the Relationship of Ethical Work Climate and Organizational Culture in Public Organizations. Paper presented at the American Society for Public Administration National Conference, March 26th 2002. Phoenix, Arizona, USA.

- Gaikwad, P. (2011). Teaching with Integrity: A Focus on Higher Education. *International Forum*, 14 (2), 22–38.
- Hagedorn, R. (2000). Tools for Practice in Occupational Therapy: A Structured Approach to Core Skills and Processes. London: Churchill Livingstone.
- Hofstede, G. (2001). Culture's Consequences: Comparing Values, Behaviors, Institutions, and Organizations across Nations (2nd ed). Thousand Oaks, Sage, CA.
- Hofstede, G., Neuijen, B., Ohayv, D. D. & Sanders, G. (1990). Measuring Organizational Cultures: A Qualitative and Quantitative Study across Twenty Cases. *Administrative Science Quarterly*, 35, 286–316.
- House, R. J., Hanges, P. J., Javidan, M., Dorfman, P. W. & Gupta, V. (2004). Culture, Leadership and Organizations: The GLOBE study of 62 Societies, Newbury Park, CA: Sage Publications.
- Joiner, T. A. (2001). The Influence of National Culture and Organizational Culture Alignment on Job Stress and Performance: Evidence from Greece. *Journal of Managerial Psychology*, 16 (3), 229–242.
- Markie, P. (1994). A Professor's Duties: Ethical Issues in College Teaching. Lanham, MD: Rowman and Littlefield.
- Parboteeah, K. P., Cullen, J. B., Victor, B. & Sakano, T. (2005). National Culture and Ethical Climates: A Comparison of US and Japanese Accounting Firms. *Management International Review*, 45 (4), 459–481.
- Salmi, J. (2010). Combating Corruption in Tertiary Education: a Case-Study of Third-Party Monitoring. Washington D.C., The World Bank
- Schein, E. H. (1992). Organizational Culture and Leadership. (2e ed.) San Francisco, CA: Jossey-Bass Publishers.
- Sergiovanni, Thomas J. (1992). Moral Leadership: Getting to the Heart of School Improvement. San Francisco, CA: Jossey-Bass Publishers.
- Soeters, J. & Schreuder, H. (1988). The Interaction between National and Organizational Cultures in Accounting Firms. *Accounting, Organizations, and Society*, 13, 75–87.
- Trompenaars, F. (1994). Riding the Waves of Culture: Understanding Diversity in Global Business, Chicago: Irwin Professional Publishing.
- VanSandt, C. V. (2001). An examination of the relationship between ethical work climate and moral awareness. Unpublished doctoral dissertation, Virginia Polytechnic Institute and State University, USA.
- Victor, B. & Cullen, J. B. (1987). A Theory and Measure of Ethical Climate in Organizations. *Research in Corporate Social Performance & Policy*, 9, 51–72.
- Victor, B. & Cullen, J. B. (1988). The Organizational Bases of Ethical Climates. *Administrative Science Quarterly*, 33 (1), 101–125.

BIOGRAPHY

Dr. Gerald Venezia is an Assistant Professor of Global Business at Frostburg State University, Maryland. He earned his DPA from Nova Southeastern University in Fort Lauderdale, FL in 2004. He teaches Global Business. He has published a number of research articles in international journals. He can be contacted at gvenezia@frostburg.edu.

Oheneba Ama Nti-Osei earned her Master's degree in Business Administration (MBA) from Southern Taiwan University of Science and Technology, where Dr. Gerald Venezia was her professor and thesis advisor. A native of Ghana, she resides in Paris, France and is a regular contributor to The Africa Report magazine. Her research interests include ethics, cross-cultural studies, intergroup relations and languages. She can be contacted at ntioseiam@gmail.com.

Dr. Chiulien Venezia, CPA is an Associate Professor of Accounting at Frostburg State University, Maryland. She earned her DBA in Accounting from Nova Southeastern University in 2004. Her research areas are Cross-cultural ethics, Earnings management, Financial performance and Behavior Accounting. She teaches Cost Accounting, Managerial Accounting, and Financial Accounting. She has published a number of research articles in international journals. She can be reached at cvenezia@frostburg.edu.