

CULTURAL DILEMMAS IN BUSINESS ETHICS – A STRATEGIC PERSPECTIVE

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Abstract

In today's globalized environment, multinationals (MNCs) are operating from an increasing number of host countries. If ignored or mismanaged, the cultural diversity across these countries can undermine the development of an ethical organizational culture within the foreign branches. Opposing values and differing views on what is right and what is wrong can lead to many misunderstandings, hindering employee ethical behaviour. In this context, implementing ethical policies within foreign branches can bring challenges for global managers. Successfully creating and applying ethical guidelines within culturally different or multicultural environments is a very delicate issue, as managers have to find the right balance between maintaining the headquarters' standards and adjusting to local values. This paper aims to offer a strategic perspective for an adaptive approach, contingent upon the contextual situations and cultures involved, by performing a theoretical analysis of the topic. We argue that an adaptive option best serves the company's interests and aligns with stakeholders' expectations, allowing the company to create and maintain a strong competitive advantage. Drawing on Dynamic Capabilities Theory, this paper will bring strategic arguments for choosing cultural adjustment in the implementation of ethical guidelines. This option has significant practical implications, reducing the risk of unethical behaviour and spurring organisational synergies.

Keywords: *Business Ethics, Cultural Dilemmas, Cultural Adaptation, Multinational Companies, Strategic Perspective, Dynamic Capabilities Theory*

Clasificare JEL: *M14, M16*

1. Introduction

Globalisation has deeply changed the way managers approach ethical policies. When working in multicultural environments or collaborating with foreign branches, classical managerial skills are no longer sufficient. From a relativistic point of view, successfully managing culturally diverse teams requires cultural sensitivity and adaptation skills. The adaptational approach has been acknowledged by many studies (e.g., Ardichvili et al., 2010; Barmeyer and Davoine, 2013; Garcia et al., 2014; Alofan et al., 2020), yet remains controversial when applied to ethical policies. Companies have a moral duty to perform their activities in ways that respect the rights of their stakeholders (Caragea & Niculescu, 2015). Implementing ethical guidelines in foreign branches is often a delicate matter, as managers must choose between upholding headquarters standards and respecting local values. This new reality pressures researchers and practitioners to question the traditionalist, universal approaches and to find new ways to respond to corporate ethical challenges.

It is in this complex context that the field of cross-cultural business ethics is emerging, despite its relatively few conceptual studies, as shown by Ermasova's (2021) systematic literature review. Researchers belonging to various disciplines, from international management, strategic management, or corporate social responsibility, have shown interest in the way cultural factors influence the creation or the implementation of ethical rules within foreign branches of multinational corporations. This topic is, however, far from being clearly delimited and has still not answered many questions: Should managers consider differences in the perception of what is right and what is wrong? Should local values be integrated into a set of specially adapted ethical guidelines? If so, by adjusting ethical standards, are we not creating another ethical issue? We argue that cultural adaptation in the implementation of ethical policies is strategically important for global managers aiming to succeed in their internationalisation strategies.

In this context, the present study aims to offer a strategic perspective on the issue of culturally

adjusting the implementation of corporate ethics policies. We will specifically focus on the adaptive approach and rely on Dynamic Capabilities Theory to justify it. Therefore, this article will proceed as follows: Section 1, which introduced the topic, will be followed by Section 2, which will present theoretical elements of culture, whilst Section 3 will outline the cultural factors shaping the development of the business ethics field. Furthermore, Section 4 will showcase studies revealing cultural reasons for rejecting universal ethical guidelines, whilst Section 5 will present strategic arguments for adjusting the implementation process of ethical guidelines to the local culture. Finally, Section 6 presents our strategic proposition for adjusting ethical policies across foreign branches.

2. Cultural Dilemmas within Business Organisations

Every single choice we make is shaped by deeply rooted mental models that guide our reflections and give us hints about what is acceptable and what is prohibited in the community we live in. Our values, attitudes, and behaviours are culturally embedded, reflecting the characteristics of the group we are part of. This is what anthropologists, sociologists, psychologists, and even linguists traditionally refer to as culture. Culture refers to a shared system of meanings within a society. Trompenaars and Hampden-Turner (2012) have defined culture as “the particular ways in which we perform universal actions”. This conceptualization captures the essence of culture: humans are universal in their behaviours (eating, sleeping, working, travelling), yet they are diverse in how they perform these actions.

Hofstede (2010) defines national culture as the a “software of the mind”, insisting on its implicit nature. He states that individuals begin to internalize culture during childhood and continue to do so throughout their lives. Before him, Hall (1984) insisted on the fact that we are not aware of the influence culture has over our ways of behaving – we are so used to solving problems in the same manner that we ignore the background mechanisms that push us to act a certain way. Answers become so obvious that we are not even conscious that we are making a choice.

Researchers have categorized countries into clusters based on their cultural traits that affect organisational issues. For instance, Ardichvili (2010) mentions the Anglo cluster, containing the United States, Canada, Australia, and the UK. Even though these countries are not culturally homogeneous, they showcase some common trait combinations compared to other countries in the world. In terms of business ethics, they are focused on formal rules and formal training for ethical behaviour of the leaders. It is widely believed that managers are seen as role models for the rest of the personnel, so their behaviour should reflect the demanded conduct norms. In this same logic, reporting ethical rule violations is important, just as sanctioning them.

Furthermore, Ardichvili (2010) places China in its own cluster, insisting on its specific values influenced by Confucianism, including benevolence, loyalty, harmony, and humility. Chinese employees prefer informal agreements and the use of their own and their collaborators’ personal intuition. Prestige and honour are important, and losing face is one of the worst things that could happen within a company. Even though it is part of Asia, Japan is categorised separately because it seems to prioritise values differently. If the Chinese value benevolence, the Japanese insist on harmony. Ardichvili (2010) describes a Japanese practice called situational ethics, which allows for different solutions within different contexts, indicating an adaptive approach. This is what Trompenaars and Hampden-Turner (2012) later defined as the particularist perspective.

Continental Western and Central Europe form another cluster, despite their cultural differences. They are linked through a strong sense of law, transparency, and decentralized governance. Latin America represents a different cluster. Its specific cultural traits, including paternalism, emphasis on social cohesion, high inequalities between poor and rich, collectivism, and flexibility, strongly impact its vision on business ethics. The Latin American approach is the opposite of the rigorous Anglo-Saxon perspective. Ardichvili (2010) also looked at the Kingdom of Saudi Arabia. This is a case in which religion impacts ethical perception. It is an interesting case presenting how the Islamic rules influence the process of ethics institutionalisation. This taxonomy illustrates the complexity of cultural differences that corporations will have to address when conducting activities abroad.

Internationalisation strategies have pushed multinational companies to encounter cultural challenges in their foreign branches. Local culture influences all organisational processes, from operational issues to strategic decision-making. National culture was found to influence interpretation and response to organisational strategic issues (Schneider and DeMeier, 1991), shape organisational climate (Stoermer, 2016), impact entrepreneurial orientation (Kreiser et al., 2010), and shape knowledge-sharing intentions (Demigha and Kharabsheh, 2019). Therefore, benchmarking between home-country rules and local culture is always a delicate issue and requires culturally competent managers. Once this adaptive process is applied to ethical issues, the decision-making process becomes even more complex, leading to cultural and ethical dilemmas. In what follows, we will, however, see that the development of the business ethics field is strongly related to cultural characteristics.

3. Business Ethics and Cultural Differences

The field of Business Ethics emerged in the United States in the 1970s, in response to numerous corporate financial misdeeds that had impacted the American society (Allhoff, 2011). In response to this recurrent misbehaviour, American authorities introduced stringent regulations for companies as a preventive measure. This regulatory trend continued to intensify and culminated in the 2002 Sarbanes-Oxley Act, which required American and American-registered corporations to implement internal control systems to limit financial fraud. Foreign branches had to comply with this regulation as well. This was the starting point for institutionalising ethics in corporate organisations: what had previously been associated with individual morals was now standardised, formally and explicitly integrated into the business life (Sims, 1991). This regulatory shift has been implemented by creating what we today call codes of ethics or codes of conduct.

Codes of conduct arrived in Europe a bit later and were received very differently. Europeans had a very particular idea of the concept of ethics and how it could or could not be implemented in daily life. As D'Iribarne (2009) has emphasized, the idea of integrating morals within companies was met with considerable reticence among European employees, who saw ethics as linked to individual morals and completely unrelated to collective, corporate regulations. In contrast to the pragmatic, regulatory approach of the Americans, Europeans had a philosophical view of ethics. The American strategy of using ethical tools as behaviour controlling mechanisms did not make any sense for the Europeans, for whom controlling morals was illogical. Europeans felt that controlling tools were useful in technical issues but not in ethics, which was largely associated with decision-making in private life. For them, work life was not guided by this type of individual decision-making, but by clear regulations that pertained to the activity itself, not the morals behind it.

This difference of conceptualization between the American and the European business world already pointed out a fundamental cultural difference: the very pragmatic, hands-on perspective of Americans, versus the timely, theory-oriented approach of Europeans. This tendency has maintained over the following decades and was visible especially in ethics formalization processes. D'Iribarne (2002) acknowledged this cultural difference and argued that bringing American institutionalized ethics instruments in Europe would not be welcomed, as Europeans have a different perspective on the meaning of ethics, compared to the American point of view. If the latter conceives ethics as a behaviour control tool necessary in regulating discipline, for Europeans, controlling morals seems non-sense. Ethics is rather linked to (individual) morals, free choice and is intertwined with the private side of life. Work control is, on the other hand, reserved for technical issues related to task performance, which already exists in the corporate world under the form of technical guidelines.

4. Cultural Challenges in Implementing Global Codes of Conduct

As we have seen previously, ethics policies are mostly operationalised through codes of conduct. These guidelines are built on the company's ethical values. Corporate ethical values represent the pillars of a corporate ethical culture as they “interplay among various formal and informal systems of behavioral control” (Treviño et al., 1998). The formal components refer to guidelines, compensation methods, regulations, or agency procedures (Sabir et al., 2012), whilst the informal elements include attitudes, values, perceptions, and beliefs inside the organization (McDonald and Nijhof, 1999). Corporate ethical values are to be found within codes of ethics, special procedures, or guidelines shaping the organizational response to various situations. Researchers have previously argued that values do not exist by themselves. Rather, they should be analysed in the particular context in which they are being applied, which is often a cultural context (Kirchmeyer and Cohen, 1992; Asshidi et al., 2017).

When creating business ethics implementation tools, the instinct of multinational corporations seem to be vertically importing the models from headquarters to the branches (Asshidi et al., 2017). Even though it is an ethnocentric approach, it does have its own logic: multinationals want to ensure that the quality they are known for, as well as the organizational culture that made it possible, are maintained, so that the brand keeps its reputation. It is also a strong control strategy that ensures some level of predictability in the moves made by (local) managers. This universalist option, however, is not the best solution in terms of local legitimacy. Success in international markets will require different inputs than performance in the home country.

Studies analysed attempts of multinationals to implement global codes of conduct within foreign subsidiaries. For instance, Barmeyer and Davoine (2007) presented the case of the French and German resistance to applying a globalized code of ethics from the American mother company. The rules and sanctions of the eventual rule transgressions were not accepted in the two studied branches. Issues were legal and cultural, as these guidelines did not make sense within local customs. Interview excerpts showed rather confused employees and managers who did not know how to handle the situation. Similarly, in a sample of seven multinational companies, Asshidi et al. (2017) found that some managers acknowledged that the code of conduct represented an ideal to be reached, whilst the manner in which this standard should be achieved depends on the culture in which it is implemented.

MacNab et al. (2007) insisted on the fact that “culturally inappropriate instruments exhibit a lack of legitimacy, potentially generating serious negative effects and a likely lack of propensity for subject use”. They also found out that individuals with high uncertainty avoidance seem to prefer using established organizational tools for reporting misbehaviour and they will also engage in external whistleblowing – outside the company. Scholtens and Dam (2007) analysed ethical policies of 2700 firms from 24 countries. They found significant differences among them. Countries with rigorous ethical policies are individualist and have a high level of uncertainty avoidance. On the other hand, countries with less developed ethical policies have higher scores for masculinity and power distance.

These studies suggest an interesting evolution of the dynamic between the national cultural profile and the evolution of codes of conduct. Cultural particularities arose as responses to environmental needs, whether geographic, historical, political, etc. In the same logic, the creation of ethical codes can be considered a cultural manifestation. The use of codes of conduct spread once new needs were identified, and the role of ethical codes changed. As a result of globalisation and standardisation of business models, having a code of ethics became a necessity for framing business activities. Therefore, we would like to highlight the circular evolution of codes of ethics. What has been created as a specific intervention instrument, functioning within a specific (cultural) environment, later became a globalized tool. However, the last decades have shown us that a universal tool might not be the answer. A question arises: Why should multinational corporations adjust their ethical policies to local culture?

5. Strategic Stakes of Cultural Adaptation

When considering the implementation of ethical policies within foreign branches, there are two main solutions (Talaucar, 2009): the globalist approach and the more flexible relativist approach. The first and most obvious one is the globalist perspective, which draws on universalism and stands for creating a comprehensive code of ethics to be implemented across all branches of the company, in the name of company values and standards. This is the most comfortable approach that, at first glance, seems to guarantee the perpetuation of the company's values, mission, and vision. The second approach is the more flexible one, requiring imprints of local culture in the branch's ethical guidelines. It draws on relativism and favours the host country's values, which can seem rather challenging for corporations.

In an attempt to clarify this dilemma, Buller and McEvoy (1999) introduce the concept of global business ethics. They define it as “the application of moral values and principles to complex cross-cultural situations”. In today’s intricately real world, clear-cut responses are probably not the answer. Neither the relativist perspective (When in Rome, do as the Romans do) nor the absolutist one (headquarters values should be applied in every branch) reflects today’s nuanced business situations. Managers have to find adaptive solutions to highly diverse issues that cannot be integrated into any guidelines. We argue that this adaptational approach is of strategic value for several reasons.

First, it can facilitate human resources management within the foreign branch. When opening a branch in a foreign culture, implementing the headquarters’ policies may not be immediately accepted. Employees might evoke a lack of compatibility with their values and habits, as well as a lack of utility. A certain degree of adaptation shows care and respect for the local culture, reducing the risk of conflict. Secondly, the adaptation approach demonstrates an interest in stakeholders’ needs. Paying attention to and taking into consideration local values will express respect for the identity of local customers, suppliers, and the local community. This approach will differentiate the company from direct competitors that might not choose the same path. Finally, adaptive ethical guidelines can function as an organisational control mechanism, as shown by Asshidi et al. (2017). In a very pragmatic conceptualisation of ethics, ethical guidelines can function as instruments for mitigating organisational risks. If these codes align with the local values, they will be better understood and much easier to internalise, which will probably lead to less misbehaviour and, therefore, more ethical conduct. This will overall lead to more productivity and a better organisational climate. All of these arguments are steps towards achieving success of internationalisation strategies.

6. A Dynamic Capabilities Perspective

We argue that the local adaptation of ethical guidelines is strategically valuable for multinational companies. We will justify this proposition using Dynamic Capabilities Theory (Teece et al., 1997), which states that in order to maintain their competitive advantage, companies should develop higher-order capabilities that would enable them to integrate and reconfigure resources so as to adapt to dynamic environments. Three processes are building a dynamic capability: (1) sensing opportunities and threats, (2) seizing these opportunities or threats through strategic actions and (3) transforming organisational routines in order to manage constant change within the environment (Teece, 2007). We argue that the cultural adaptive approach to implementing ethical guidelines must be considered a dynamic capability for several reasons.

First, the adaptational approach demands culturally skilled managers. Global managers must develop cultural intelligence (Ang et al., 2007) in order to sense the situations that require adaptation. Cultural intelligence is a very complex competence that combines metacognitive, cognitive, motivational, and behavioural traits for well-managing culturally diverse situations. (Ang, 2011). However, it does not offer standardised solutions but provides managers with tools for understanding and effectively collaborating with culturally diverse people. This process requires a lot of perspicacity and flexibility in approaching problems, as team composition and personnel diversity within branches are constantly changing. In such a turbulent business environment, the company’s capacity to recruit and form culturally intelligent managers who can adjust decisions according to multiple cultural factors represents a dynamic capability.

Secondly, turbulence in the economic and political environments requires greater flexibility in implementing ethical guidelines, especially when working internationally. Regulations are constantly changing, and what was mandatory last year could be obsolete next year. This constant uncertainty is changing the nature of internal regulations, which must evolve to reflect current realities. The ability to seize the moment when such adaptation is needed within ethical guidelines and perform it, especially when working abroad, is a dynamic capability that multinationals must build to remain competitive.

Finally, tailoring the implementation of ethical guidelines within foreign subsidiaries supposes reconfiguring organisational norms. This transformative process requires organisational agility that, once built, will be reflected within other organisational issues needing adaptation (logistics, controlling mechanisms, etc.). This adaptive process might create a synergistic effect, allowing the company to develop its agility and build its organisational learning capabilities. Through constant organisational learning, the company will reinforce its adaptive strategies and manage to reconfigure processes whenever needed. The ability to constantly reconfigure processes represents a dynamic capability that will contribute to sustaining a strong competitive advantage.

7. Conclusions

Globalisation has brought a high level of complexity to the business environment, challenging all companies involved in international activities. Maintaining company standards is crucial, yet a certain level of adaptation is required to function effectively abroad. Understanding the impact of cultural factors on the implementation of ethical policies in multicultural environments is of high importance for global managers. The proposed strategic approach allows multinational companies to both better cope with cultural diversity within their organisation and respect company values. We argue that, to distinguish themselves from competitors and build a local competitive advantage, multinational companies must adopt an adaptive approach that will allow the creation of a cohesive ethical organisational culture. Considering local values and norms will bring strategic benefits, allowing the company to prevent conflicts, encourage knowledge sharing, and build better reconfiguration capabilities.

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