Societal-Level Versus Individual-Level Predictions of Ethical Behavior:

A 48-Society Study of Collectivism and Individualism

David A. Ralston, Florida International University, USA Carolyn P. Egri, Simon Fraser University, Canada Olivier Furrer, University of Nijmegen, Netherlands Min-Hsun (Christine) Kuo, National Central University, Taiwan Yongjuan Li, Chinese Academy of Sciences, China Florian Wangenheim, Technische Universitaet Muenchen, Germany Marina Dabic, University of Zagreb, Croatia Irina Naoumova, University of Hartford, USA Katsuhiko Shimizu, Keio University, Japan María Teresa de la Garza Carranza, Instituto Tecnológico de Celaya, Mexico Ping Ping Fu, Chinese University of Hong Kong, China (SAR) Vojko V. Potocan, University of Maribor, Slovenia Andre Pekerti, University of Queensland, Australia Tomasz Lenartowicz, Florida Atlantic University, USA Narasimhan Srinivasan, University of Connecticut, USA Tania Casado, University of São Paulo, Brazil Ana Maria Rossi, International Stress Management Association, Brazil Erna Szabo, Johannes Kepler University, Austria Arif Butt, Lahore University of Management Sciences, Pakistan Ian Palmer, RMIT University, Australia Prem Ramburuth, University of New South Wales, Australia David M. Brock, Ben-Gurion University of the Negev, Israel Jane Terpstra-Tong, Monash University, Malaysia Ilya Grison, University of Westminster, UK Emmanuelle Reynaud, IAE d'Aix-en-Provence, France Malika Richards, Pennsylvania State University, USA Philip Hallinger, Hong Kong Institute of Education, China Francisco B. Castro, CEMPRE-Universidade do Porto, Portugal Jaime Ruiz Gutiérrez, Universidad de los Andes, Colombia Laurie Milton, University of Calgary, Canada Mahfooz Ansari, University of Lethbridge, Canada Arunas Starkus, CIBER-Vilnius, Lithuania Audra Mockaitis, Monash University, Australia Tevfik Dalgic, University of Texas at Dallas, USA Fidel León Darder, University of Valencia, Spain Hung Vu Thanh, National Economics University, Vietnam Yong-lin Moon, Seoul National University, South Korea Mario Molteni, Catholic University of Milan, Italy Yongqing Fang, University of Canberra, Australia Jose Pla-Barber, University of Valencia, Spain Ruth Alas, Estonia Business School, Estonia Isabelle Maignan, VU University Amsterdam, Netherlands Jorge C. Jesuino, Instituto Superior de Ciencias do Trabalho e da Empresa, Portugal Chay-Hoon Lee, Keppel Offshore & Marine, Singapore Joel D. Nicholson, San Francisco State University, USA Ho-Beng Chia, National University of Singapore, Singapore Wade Danis, University of Victoria, Canada Ajantha S. Dharmasiri, University of Sri Jayewardenepura, Sri Lanka

Mark Weber, Argosy University-Twin Cities, USA

Societal-Level Versus Individual-Level Predictions of Ethical Behavior:

A 48-Society Study of Collectivism and Individualism

Abstract

Is the societal-level of analysis sufficient today to understand the values of those in the global workforce? Or are individual-level analyses more appropriate for assessing the influence of values on ethical behaviors across country workforces? Using multi-level analyses for a 48-society sample, we test the utility of both the societal-level and individual-level dimensions of collectivism and individualism values for predicting ethical behaviors of business professionals. Our values-based behavioral analysis indicates that values at the individual-level make a more significant contribution to explaining variance in ethical behaviors than do values at the societal-level. Implicitly, our findings question the soundness of using societal-level values measures. Implications for international business research are discussed.

Is the use of societal-level values for cross-cultural analyses both acceptable and sufficient in today's global economy? To begin to address this question, we examine the extent to which values predict the ethical behaviors of 16,229 business professionals from 48 societies. Specifically, we conducted multi-level analyses to simultaneously assess relationships at the societal and individual levels of analysis for the collectivism and the individualism values dimensions of the cross-culturally validated Schwartz Values Survey (SVS) construct (Schwartz 1992) with the four dimensions (pro-organizational, image management, self-serving, and maliciously intended) of the cross-culturally validated Subordinate Influence Ethics (SIE) construct (Ralston and Pearson 2010).

We begin by briefly reviewing the study constructs and providing an overview of the debate on appropriate levels of analysis for predicting the behavior of professionals in the global workforce. Having thus framed our research question, we present the study methods and results. We conclude with a discussion of reasons why our findings support using individual-level analyses, as well as our observations on future directions in work values research.

Overview of the Literature

Ethical Behavior in Organizations

Ethics has been defined as "...the discipline that examines one's moral standards" (Alas 2006, p. 238). As such, ethics are the standards of appropriate conduct that individuals use to guide decisions in both their work and non-work environments (Ralston et al. 2009). In the organizational context, 'ethical behavior' is an encompassing category that includes and/or relates to an array of behaviors that occur in organizational settings, such as leadership, followership, organizational citizenship, decision-making, and communication (Collins 2000; Trevino et al. 2006). However, most cross-national research on ethical judgments and values has focused on the normative aspects of ethical beliefs rather than the individual-level driving forces of managerial attitudes regarding what is ethical (e.g., Forsyth et al. 2008). While the link between moral philosophy and established cultural values dimensions (e.g., individualism and collectivism) needs further exploration, it is apparent that within and between countries there is variance in the extent to which people and organizations engage in ethically questionable behavior.

Whereas behavior in organizations may be viewed as ranging from highly ethical to highly unethical, much of the organizational research has focused either on the ethical or the unethical ends of the continuum (e.g., Forsyth et al., 2008; Kish-Gephart et al. 2010; Martin et al. 2007). In this study, we provide a broad perspective on both ethical and unethical behaviors that engenders both theory generation (Martinko et al. 2002) and a better understanding of individual ethicality across global workforces (Ralston et al. 2009). And, as we know, organizations, *per se*, do not plan, or make decisions, or lead, or follow or communicate; it is the individuals in organizations who engage in these behaviors.

Consequently, individual ethical behavior is relevant to numerous aspects of organizational life that involve human capital (Gratton 2000; Painter-Morland and Ten Bos 2011; Trevino et al. 1999).

Consequently, understanding the relationship between individual values (e.g., collectivism and individualism) and ethical behavior (e.g., pro-organizational, image management, self-serving and maliciously intended) is very important for understanding work behavior in organizations. Thus, the overarching goal of this study is to take a 21st century, globally oriented, multi-level perspective of the contributions that the societal and individual levels of analysis bring to understanding the ethicality of work behaviors in organizations.

The Relationships of Collectivism and Individualism Values with Ethical Behavior

"Values are multifaceted standards that guide conduct in a variety of ways. They lead us to take particular positions on social issues and they predispose us to favor one ideology over another. They are standards employed to evaluate and judge others and ourselves" (Rokeach 1973, p. 79). Lindeman and Verkasalo (2005) also note that values make a unique contribution to understanding psychological phenomena that connect to the evaluation, justification or selection of actions.

In the work environment, managers' values have been found to be predictive of a variety of ethics-based behaviors including leadership (Illies and Reiter-Palmon 2008; Offermann and Hellman 1997; Voegtlin et al. 2012), cooperation (Chen et al. 1998), organizational citizenship (Kabasakal et al. 2011; Kirkman et al. 2009), influence (Fu et al. 2004; Ralston et al. 2009), and work-related perceptions

and decisions (Erez and Earley 1987; Wagner 1995). Thus, understanding the values that businesspeople hold is directly relevant for understanding the ethicality of their work behaviors.

Across a variety of values typologies, the two values of collectivism and individualism have been predominant (Chhokar et al. 2008; Hofstede 2001; Kluckhohn and Strodtbeck 1961; Oyserman et al. 2002; Ralston et al. 1999b; Schimmack et al. 2005; Schwartz 1994). Based on their review of the literature, Husted and Allen (2008) concluded that collectivism and individualism affect ethical behavior more than any other cultural dimensions because they most directly deal with "...the way people resolve conflicts in human interests and optimize mutual benefits" (p. 294). In essence, these two values determine how individuals prioritize and weigh the importance of self- and group-interests, which in turn has ethical implications for decisions and behaviors undertaken (Robertson and Fadil 1999; Robertson et al. 2012; Vitell et al. 1993).

Specific to the impact of the collectivism and individualism values on ethics-based behaviors in organizations, Earley (1993) and Erez and Somech (1996) studied how these values relate to individual and group performance at work. Subsequently, Oyserman and colleagues (2002) reported that one contrast between collectivists and individualists is their conflicting priorities between maintaining good group relations and completing work tasks, with collectivists being more concerned about maintaining relationships and individualists being more concerned about task completion.

Collectivism and individualism values have also been argued to be associated with the cultural orientations of pre-industrial and industrial economies, respectively (Inglehart and Welzel 2005). Further, other research has shown that societal-level collectivism/individualism impacts the extent to which individuals use their peers as primary referents for ethical decision-making (Westerman et al. 2007). Although the values orientation of study participants or their peers were not directly assessed, this study's findings argue both for the importance of values and for the importance of individual influence on ethical decision-making. Another study by Cullen and colleagues (2004) found the cultural values of individualism and achievement orientation to be negatively related to managers' willingness to justify ethically suspect behavior. Thus, we focus on collectivism and individualism values first and foremost

because previous research has consistently found these values to be relevant antecedents of ethical behavior. Second, these values are the most commonly used dimensions to differentiate cultures, groups, and individuals (Ralston 2008; Schimmack et al. 2005; Triandis 1995). Another particularly relevant factor for our study is Ralston and colleagues' (2011) 50-country assessment of the individual-level SVS dimensions (Schwartz 1994) that identified the collectivism and individualism measures to be two robust values dimensions for the study of business professionals.

The Societal-Level Vis-à-vis the Individual-Level of Analysis

Are societal-level or individual-level analyses more predictive of the relationships between values and ethics-based phenomena? We raise this question as a continuation of previous discussions on the appropriate level of analysis (e.g., Au and Cheung 2004; Bond et al. 2004; Lenartowicz and Roth 2001; Tung and Verbeke 2010) and the relevance of multi-level analyses (e.g., Peterson et al. 2012; Ralston et al. 2009; Tsui et al. 2007). To address this question, we employ the framework introduced by Klein and Kozlowski (2000) to discuss the various properties of a group (e.g., a country).

In their conceptualization of the group, Klein and Kozlowski (2000) identify three types of properties that a group may possess: global, shared and configural. Global properties encompass the properties that are most objectively recognizable (e.g., GDP per capita or political system of a country). While shared and configural properties each emerge from the characteristics of the members of the group (e.g., country), the shared properties of the group are "shared" or embraced by all members of the group, whereas configural properties are not shared by all members of the group. Configural properties may be classified as differentiations in the group composition that are caused by either meso-level (e.g., ethnic group or region) or individual-level (e.g., age or gender) differences.

Over the past several decades, the norm in cross-cultural research appears to have been to rely heavily on the global orientation, as is reflected in the Klein and Kozlowski (2000) typology. To this point, Tsui and colleagues (2007, p. 461) noted in their review of cross-cultural studies that: "It is curious that culture researchers continue to treat culture as a global property by using nation as a proxy or assume a shared property of culture by using mean scores of culture values." Likewise, Au and Cheung (2004, p.

1339) observed that "...the dispersion of individuals within a culture is not often the focus of international management compared to the [shared] cultural mean." Similarly Kirkman et al. (2006, p. 313) report that "the relatively low amount of variance explained by the cultural values in many studies underscores the existence of the many other forces besides culture that determine the behavior and attitudes of individuals in societies." And in their study of employee-manager relations in China and the U.S., Kirkman et al. (2009) concluded that the old adage, when in Rome do as the Romans do, should likely be revised to "When in Rome, get to know Romans as individuals" (p. 757). Finally, based on their meta-analysis of 598 cultural values studies, Steel and Taras (2010, p. 211) reported that "up to 90% of the variance in cultural values is found to reside within countries, stressing that national averages poorly represent specific individuals." The consensus from these statements is that a case can be made that researchers should consider looking more to configural properties to better understand organizational phenomena. While within-country differences have long been recognized to be important (e.g., Au 2000; Wallace, 1970), only a few cross-cultural studies have taken the step to adopt a configural perspective by directly conducting within-society analyses across multiple countries (e.g., Au and Cheung 2004; Egri and Ralston 2004; Fischer et al. 2011; Fu et al. 2004; Gurven et al. 2008; Lenartowicz and Roth 2001; Ralston et al. 1996). The findings of these studies demonstrate the need to explore micro- and/or mesolevel differences within societies in order to fully understand the behaviors of those in the workforce.

Given these findings one might ask why have researchers continued to employ societal-level cultural values analyses? The answer appears to be multi-faceted. In part, it has been due to methodological research issues (Fischer 2009); and in part, it also appears to have been due to a lack of appreciation of the contribution that individual-level analyses bring to our understanding of organizational phenomena (Au 1999; Buchholz et al. 2009; Tung 2008). Thus, we next examine both the methodological research issues and the relevance of the individual-level of analysis.

Methodological Research Issues

In the 1960s and 1970s, cross-cultural management was a burgeoning field of inquiry seeking answers to fundamental questions about value differences (Kluckhohn and Strodtbeck 1961). The values

dimensions developed by Hofstede (2001) constituted the first major breakthrough towards answering 'values differences' questions. However, due to methodological design limitations, the four Hofstede dimensions have been considered to be valid only at the societal-level (Spector and Cooper 2002), if valid at all (McSweeney 2002; Spector et al. 2001b). In respect to the validity of Hofstede's Values Survey Module (VSM), Spector et al.'s (2001a) cross-national study reported that the Hofstede individualism dimension measure had unacceptably low scale reliabilities (Cronbach alpha). Specifically, 16 of the 24 countries (67%) had individualism alpha levels below 0.60 (with the U.S. alpha at 0.26), while other variables in their study (e.g., job satisfaction) had alpha levels that were consistently above the generally accepted 0.70 level. The subsequent GLOBE project constituted another major effort to develop societal-level values measures applicable for the study of global workforces (House et al. 2004). However, this international project has also received its share of methodological criticism (e.g., Peterson 2004; Peterson and Castro 2006; Taras et al. 2010b). Nonetheless, in spite of the methodological concerns raised regarding these two dominant societal-level measures of values, the consensus appears to be that societal-level analyses were the only viable approach to use, at least until recently. However, that thinking may be ready for change.

Relevance of Analysis at the Individual-Level

Individual-level measures of values can be traced back to the work of Rokeach (1973), and the literature has shown that the behavior of individuals is best predicted by studying the demographic aspects of the individual (e.g. Bielby 2000; Egan and Bendick, Jr. 2008). Further, previous research has shown that individually held values influence a variety of individuals' behaviors at work (e.g. Gelfand et al. 2007; Tsui et al. 2007). Although individuals have characteristics that can be attributed to their societal culture, ultimately, individuals are individuals.

Inherent within-country differences. To exemplify differences in values orientations within a society and across societies, we consider two individual-level factors: age and gender. Inherent within every country, these individual-level differences significantly influence the values and subsequent work behaviors of individuals across the global workplace. While age and gender are certainly not the only two

individual-level factors that shape values/behaviors, with others including education, cognitive ability, and occupation, they do tend to be the most frequently studied factors that identify values differences in societies (Peng and Lin 2009; Taras et al. 2010a).

Age differences have been approached primarily from two theoretical perspectives: life stage theory and generation subculture theory. Both approaches cluster individuals by age (birth year); however, they employ different criteria for categorization. Life stage theory proposes that there is a universally consistent pattern of human development over the life of an individual (Erickson 1968), and that this pattern consists of four stages, with young adulthood (20-39 years old) and middle adulthood (40-59 years old) being the most pertinent for a discussion of business professionals (Erickson 1997; Ralston et al. 1999; Settersten and Mayer 1997). Young adulthood tends to focus on how to become self-sufficient and make decisions regarding professional and personal growth. Middle adulthood is a time to consolidate one's accomplishments, both professionally and personally, as one becomes more aware of and concerned for others and society as a whole. As such, people in the young and middle adulthood stages tend to have different priorities and goals, with young adults being more concerned about the wellbeing of self and family and middle-aged adults being more concerned about the well-being of all. Given their different priorities, the young and middle age groups tend to have different perspectives and to seek different goals. Cross-cultural life stage research has shown that "chronological age has the strongest salience in communities that are part of modern, industrialized societies" (Settersten and Mayer 1997, p. 237). Nonetheless, the similar life stage patterns in values orientations found in comparative studies of Chinese and Americans (Pan et al. 1994) and of Thais and Americans (Ralston et al. 2005) suggest that life stage differences may transcend both industrialized and industrializing countries.

Generation subculture theory parallels life stage theory to the extent that it also predicting that age groups will differ on their values and behaviors. However, in contrast to life stage theory, generation subculture theory proposes that a person's values and behaviors are influenced by the socio-economic and political context of one's formative pre-adult years. Significant macro-level events demarcate different generation cohorts, each of which share a set of beliefs and values that comprise a generational identity

that remains relatively intact throughout one's lifetime (Egri and Ralston 2004). Inglehart (1997) proposed a structure to operationalize the values that one might expect from a specific generation cohort in a particular country, with intergenerational values differences being premised on two hypotheses: the socialization hypothesis and the scarcity hypothesis. The socialization hypothesis proposes that the values that one acquires and retains throughout one's life reflect the socioeconomic conditions experienced during one's formative years. The scarcity hypothesis proposes that one's values priorities are derived from those environmental aspects that had limited availability during one's formative years (Inglehart 1997; Meglino and Ravlin 1998). As such, one learns modernist survival values (e.g., materialism, conformity) if one grew up during a period of economic or physical insecurity (e.g., war, economic depression). Conversely, one learns postmodernist values (e.g., individualism, trust, self-transcendence) if one grew up during a period of economic security. Hence, generation subculture theory predicts substantial within-country variation in individual values and behaviors due to macro-level historical events occurring in a society during a particular period in time.

The study of gender differences has been an important research topic since its genesis in the 1970s (Eagly et al. 2003; Jaffee and Hyde 2000). Previous research indicates that cross-national differences in how women's work behaviors are perceived are based on culturally influenced roles, norms, context and stereotypes (e.g., Costa et al. 2001; Eagly and Johanneseen-Schmidt 2001; Fullagar et al. 2003). Other research has shown that women tend toward supportive and considerate workplace behaviors more than men (cf. Groves 2005), and that regardless of labor market constraints, female managers continue to hold their moral perspective and take a more ethical stance (Drory and Beaty 1991; Weeks et al. 1999). Thus, Eagly and colleagues (2003) concluded that while female managers are astute organizational players, their behavioral patterns differ from the typical male patterns. Bartol and colleagues (2003) asked: how consistent are gender differences across the range of cultures and economic development levels found in the business world? A definitive answer to this question has yet to be found given the mixed results of cross-national values and ethics studies (e.g., Choi and Chen, 2006; Ma 2010; Roxas and Stoneback 2004; Schwartz and Rubel-Lifschitz 2009). Moreover, as countries change socio-

economically, are the values and manifestations of these values also changing (Steel and Taras 2010)? While resolving these questions provides an opportunity for future research endeavors, what does appear to be resolved today is that differences in gender do exist and that these differences do influence the behaviors of the genders when functioning in the work world. In sum, individual-level differences such as age and gender, which are inherent within every country, significantly influence the values and subsequent work behaviors of individuals across the global workplace.

Evolving socio-political change. Our discussion of inherent within-country differences might be sufficiently compelling for some to accept the importance of conducting analyses at the individual-level rather than the societal-level of analysis. However, it is clear from a survey of the research designs being used in the cross-cultural literature that, to date, all are not convinced that analyses are more meaningful at the individual level of analysis. In support of the prior use of the societal-level of analysis, it might be acknowledged that one reason is methodologies did not previously exist, which now do, that would facilitate individual-level and multi-level analyses (Fischer, 2009). However, even with the previous discussion of inherent within-country differences and with the new methodologies available, a skeptic still might query: What, if anything, has changed over the past several decades that has made individual-level analyses far more relevant than societal-level analyses when studying the values/behaviors of members of today's global workforce? Our answer is that what has changed is within-country workforce demographics. These changes are due to both within-society changes and globalization of the workforce. While the primary emphasis in this section of the paper is on the influences of globalization, we would be remiss not to note voluntary, as well as legislated, increases in workforce diversity (e.g., gender, race, ethnicity) across the globe irrespective of the globalization phenomenon (Zanoni et al. 2010).

Globalization of the workplace has been argued to be one of the most significant factors affecting the way we do business (Earley and Gibson 2002), and over the past few decades increased globalization has directly contributed to diversity/heterogeneity within today's workforces in many countries around the world (e.g., Tung 2008). Furthermore, globalization has increasingly accelerated due to the exponential growth of new and improved communication (e.g., internet, social media) and transportation (e.g., air

travel) technologies (Amin 2002; Hummels 2007; Janson et al. 2007; Schumann et al. 2012), as well as sweeping changes in political ideologies (e.g., transitioning economies in Europe and Asia) across the globe (Ferdinand 2007; Gartin et al. 2009; Miller and Tenev 2007). As a result, we are experiencing a variety of somewhat-disassociated phenomena that are converging to increase within-country diversity/heterogeneity. First, enhanced communication technologies such as Internet access have led to an unprecedented level of interaction among individuals across political (country) boundaries. The Internet is fostering its own type of multi-cultural effect, as its social networking features allow those in their formative years to experience virtual travel to interact with other-culture individuals and institutions at levels never experienced before.

Second, we are also witnessing an unprecedented migration of individuals across political boundaries, with one estimate that there are over 160 million expatriates worldwide (Malecki and Ewers 2007). Often, this migration is to seek new economic opportunities (e.g., East Europeans migrating to Western Europe in pursuit of work). We also see multinational corporations—companies whose boundaries are more farreaching than the political boundaries that identify a country—relocating employees to other countries and cultures in record numbers. Colakoglu and Caligiuri (2008) report that there are over 65,000 MNCs with over 850,000 subsidiaries operating worldwide, and these numbers are expected to increase even more due to the continuing growth in globalization (Haslberger and Brewster 2008).

Third, while the trans-border movement of individuals has been occurring for many centuries, international management research has increasingly recognized that this phenomenon creates another group that contributes to the diversity within a society (Taras et al. 2009). These are the next-generation bi-cultural and/or multi-cultural individuals who have two or more cultural heritages (e.g., mother and father from different cultures) that result in crossvergent individual values orientations reflecting the 'mixed' cultural influences experienced during their youths (Thomas et al. 2010). These, in addition to other factors, are diversifying the 'societal faces' of today's global workforce.

In summary, ever since societies have existed there have been inherent individual-level differences (e.g., gender) within them. Today, in the context of understanding the values/behaviors of the members of

the global workforce, we now must integrate with these inherent individual-level differences the impact of the range of phenomena that are changing the cultural, ethnic and/or religious make-up of a society's membership. To picture the impact of this integration of factors, we might envision a matrix with the inherent individual-level differences on one axis and the technology-driven socio-political differences on the other. The multiplicity of cells in this illustration dictate a substantial level of heterogeneity, with the global result being a collection of highly diverse societies that are trending toward being even more so over the coming years and decades. In our view, these inherent differences in conjunction with the increasingly changing face of today's global workforce begs re-examination of the question: Does a societal-level mean score of workplace values truly represent the values of all workers in a particular society? This is the essence of our research question. Accordingly, we hypothesize:

Hypothesis 1: For collectivism values, the individual-level of analysis has more explanatory power than the societal-level of analysis in predicting perceptions of ethical behavior.

Hypothesis 2: For individualism values, the individual-level of analysis has more explanatory power than the societal-level of analysis in predicting perceptions of ethical behavior.

Methods

Participants

Our sample consists of 16,229 business professionals across 48 societies that represent a wide diversity of socio-economic contexts. To collect data, a mail survey of a cross-section of individuals and industries was conducted (average response rate was 23%, range of 15% to 43%). In a few exceptions (e.g., Costa Rica), surveys were conducted prior to continuing education classes. Of paramount importance, in all cases, participation was voluntary and participants were provided assurances of anonymity. The sample sizes and demographic characteristics of study participants for each society are presented in Table 1.

Insert Table 1 about here

Measures

The survey questionnaire was constructed in English and standard translation/back-translation

procedures were used to develop surveys in the native language of a society. One exception was India for which an English language questionnaire was administered since English is the language of business in this country. To minimize socially desirable responses, participants were instructed that it was their perceptions that were important, and that there were no right or wrong answers (Anastasi 1982).

Independent variables. We used the Schwartz Values Survey (Schwartz 1992) to measure collectivism and individualism values. In Schwartz's (1992) typology, collectivism is comprised of the tradition, conformity, and benevolence values components, whereas individualism is comprised of the openness to change (self-direction and stimulation) and self-enhancement (achievement, hedonism, and power) values components. Individualism was measured using 18 items and collectivism was measured using 14 items found to be cross-culturally valid in the SVS instrument (Schwartz 1994). For each item, respondents were asked to indicate the importance of a value to them on a 9-point Likert scale (-1 = opposed to one's principles, to 7 = of supreme importance).

The initial confirmatory factor analysis (CFA) for the total sample (societies counterweighted to be of equal size) showed an acceptable fit for the model with two higher-order factors (collectivism and individualism) and 8 first-order factors [$\chi^2_{(455)} = 24511.42$, CFI = .940, NNFI = .935, RMSEA = .062]. To address cross-cultural differences in scale response style with the SVS instrument (Fischer 2004), we used within-subject standardized adjusted scores in the analyses (per Hanges 2004). For the 48 societies, the adjusted means, standard deviations, and scale reliabilities (Cronbach's α) for the two values measures are presented in Table 2. Across societies, the average of scale reliabilities (Cronbach's α) was 0.83 for collectivism and 0.82 for individualism, with all society scale reliabilities above 0.70.

Insert Table 2 about here

Dependent variables. We used the Subordinate Influence Ethics (SIE) instrument (Ralston and Pearson 2010) to assess participants' perceptions of the ethicality of influence behaviors. Participants were asked to indicate how acceptable (ethical) their co-workers would consider 38 scenario items to be, using an 8-point Likert-type scale (1 = extremely unacceptable to 8 = extremely acceptable). The four SIE

dimensions are pro-organizational behaviors (6 items), image management (5 items), self-serving behaviors (6 items), and maliciously intended behaviors (5 items). The description of the four SIE dimensions is presented in Table 3. Further, a previous 41-country study of the SIE dimensions identified a universally consistent hierarchy for these dimensions (Ralston et al. 2009). This hierarchy of highly ethical to highly unethical behavior is, respectively: pro-organizational, image management, self-serving, and maliciously intended behavior. Thus, the SIE covers the full spectrum of ethicality from the highly ethical (pro-organizational) to the highly unethical (maliciously intended).

Insert Table 3 about here

The initial confirmatory factor analysis (CFA) for the 48 societies (samples counterweighted to be of equal size) showed a good fit for the 4-factor 22-item model [$\chi^2_{(203)}$] = 6440.01, CFI = .971, NNFI = .968, RMSEA = .048]. The one-factor 22-item model had an unacceptable fit [$\chi^2_{(209)}$] = 81008.27, CFI = .813, NNFI = .794, RMSEA = .168]. Multi-group CFAs were conducted to test for between-group measurement invariance (cf. Steenkamp and Baumgartner 1998). Per Cheung and Rensvold (2002), model fit comparisons were based on changes in CFI with Δ CFI \leq .010 indicating no significant difference, Δ CFI between .010 and .020 indicating a marginal difference, and Δ CFI > .020 indicating a significant difference in model fits. The baseline (unconstrained) CFA model had a marginal level of between-group configural invariance [$\chi^2_{(9744)}$] = 30053.47, CFI = .887, NNFI = .872, RMSEA = .090]. The metric invariance model (factor loadings constrained) had a marginal difference in model fit (Δ CFI = .014) whereas the partial metric invariance model with four factor loadings unconstrained (one for each SIE factor) was not significantly different from the baseline model (Δ CFI = -.009). The partial scalar invariance model (intercepts unconstrained for the four items) had a significant change in model fit (Δ CFI = -.050), and freeing additional intercepts did not yield a nonsignificant change. Hence, within-subject standardized adjusted scores were used in analyses (per Hanges 2004).

Table 4 presents the societies' adjusted scores, standard deviations, and scale reliabilities for the SIE variables. For the 48 societies, the average of scale reliabilities (Cronbach's α) was 0.70 for pro-

organizational, 0.73 for image management, 0.81 for self-serving, and 0.72 for maliciously intended. The number of societies with scale reliabilities below the 0.60 cutoff level used in previous cross-cultural research (e.g., Fu and Yukl 2000; Parboteeah et al. 2009) was six for pro-organizational, one for self-serving, and two for maliciously intended. Parallel analyses to test hypotheses without these societies showed no substantive differences in results. Therefore, we report the results for all 48 societies.

Insert Table 4 about here

Common method variance. We took a number of preventive measures to address common method variance issues. First, we provided assurances of anonymity and confidentiality of responses to participants, and used different response formats for measures previously shown to be reliable and valid (Podsakoff et al. 2003). To assess this potential biasing effect, we used the total counterweight sample to conduct CFAs for the eight first-order SVS values factors and the four SIE factors. The fit of the baseline model was: χ^2 (1311) = 33410.48, CFI = .951, NNFI = .947, RMSEA = .042. The CFA model with an additional unmeasured latent method common factor showed a nonsignificant change in model fit (Δ CFI = .009), while the CFA model for the Harman one-factor test had a significantly poorer fit (Δ CFI = -.092). In sum, these analyses indicate that common method variance was not a significant issue.

Analyses

We used hierarchical linear modeling (Raudenbush and Bryk 2002) to assess the effectiveness of the individual-level versus the societal-level of the collectivism and individualism values dimensions in predicting the perceived ethicality of subordinate influence behaviors. In these analyses, the dependent variables were the four SIE variables. The intraclass correlation coefficients (ICC) for the null models indicated sufficient between-group variance to proceed with HLM analyses (31.6% for proorganizational, 10.9% for image management, 14.2% for self-serving, and 13.2% for maliciously intended, all χ^2 significant at p< 0.001 level). The independent variables were collectivism and individualism values scores at both the individual-level and the societal-level. For the aggregated societal-level collectivism and individualism values scores, we estimated Brown and Hauenstein's (2005) awg₍₁₎

interrater agreement statistics. The high level of interrater agreement for both the collectivism (awg₍₁₎ mean = .87, range of .79 to .93) and individualism (awg₍₁₎ mean = .88, range of .82 to .94) measures across the 48 societies (LeBreton and Senter 2008) supported using aggregated societal-level measures.

We estimated a series of intercepts-as-outcomes HLM models for each SIE dependent variable. Model 1 was the baseline comparison model with the three covariates. Individual-level covariates were participant age and gender while the societal-level covariate was the logarithm of GDP per capita (purchasing power parity). Models 2 and 3 added the collectivism and individualism values at the individual-level separately. Models 4 and 5 entered collectivism and individualism (aggregated scores) at the societal-level separately. Model 6 had collectivism at both the individual- and societal-levels, whereas Model 7 had individualism at both levels. Model 8 was the full model with the two values scores at both the individual and societal levels. Since our interest was whether a values predictor had a differential impact at both levels, the individual-level and societal-level variables were grandmean-centered (Enders and Tofighi 2007; Hofmann and Gavin 1998). Given different society sample sizes, we counterweighted the society samples to be of equal size in the analyses.

Our tests of Hypotheses 1 and 2 were based on comparisons of model deviance index statistics and on examination of the parameter estimates for the level-1 and level-2 values variables. We compared the deviance index (-2 x log likelihood of a maximum-likelihood estimate) of Models 2 to 8 with the baseline covariate model. Using the full maximum-likelihood estimation, the difference in deviance statistics has a chi-square distribution with degrees of freedom being the difference in the number of estimated parameters in comparison models (Raudenbush and Bryk 2002). As identified by Kreft (2000), deviance tests account for the multilevel nature of errors in HLM models and hence are an appropriate way to represent effect size for multi-level models. We also calculated pseudo-R² statistics (Snijders and Bosker 1994) to indicate proportional reduction of explained variance. In respect to the values variables, a significant level-2 parameter estimate for models 6 and 7 indicates a contextual (societal) effect that significantly differs from that at the individual level (Enders and Tofighi 2007).

Alternative societal-level values scores. To more fully examine the influence of societal-level values

on ethical behaviors, we conducted additional HLM analyses using publicly available societal-level collectivism and individualism related values scores for the societies in this study. These included: Hofstede's (2001) VSM individualism/collectivism value scores (N = 46 societies); Taras et al.'s (2012) meta-analytic VSM individualism/collectivism value scores derived from studies conducted during the 2000s (N = 29)¹; the GLOBE project's (House et al. 2004) in-group collectivism and institutional collectivism values (N = 36); and Schwartz's (Licht et al 2007) societal embeddedness and autonomy (affective and intellectual) values (N = 30) which have been identified as conceptually similar to collectivism and individualism, respectively (House et al. 2004; Schwartz 1999).

Intercepts-as-outcomes HLM analyses were conducted for each of the SIE dependent variables. The first model consisted of the three covariates, the second model added the two individual-level collectivism and individualism values, and the third model added each societal-level values variable separately. All ICC statistics for the reduced society samples were significant (χ^2 at the p < .001 level), and covariate and predictor variables were grandmean-centered with society samples counterweighted to be of equal size. Change in deviance statistics for successive nested models are reported.

Results

As illustrated in Figure 1(A), the societal-level collectivism values had a range of 0.78 (3.80 to 4.58), while individualism had a range of 0.74 (3.60 to 4.34). As illustrated in Figure 1(B), the individual-level collectivism values had a range of 5.47 (0.89 to 6.36), while individualism had a range of 3.64 (2.40 to 6.04). Figure 2 identifies the locations of the 48 societies presented in Figure 1(A).

Insert Figures 1 & 2 about here

Table 5 presents the descriptive statistics (means, standard deviations, and correlations) at both the individual and societal levels of analyses. Hypothesis 1 and Hypothesis 2 proposed that for collectivism and individualism values (respectively), the individual-level of analysis would be more predictive of perceptions of ethical behavior than the societal-level of analysis. The HLM results presented in Table 6 provide strong support for both hypotheses.

Insert Tables 5 & 6 about here

In respect to the individual-level of analysis, collectivism values (model 2) were positively related to pro-organizational and maliciously intended behavior (at p < .001 level), negatively related to image management (p < .001), and not significantly related to self-serving behaviors. Individual-level individualism values (model 3) were positively related to image management and self-serving behaviors (p < .001), and negatively related to pro-organizational (p < .001) and maliciously intended (p < .05) behaviors. The addition of these individual-level values variables in models 2 and 3 resulted in a significant change in explained variance for each type of ethical behavior (Δ deviance at p < .001 level).

In respect to the societal-level of analysis, collectivism values (model 4) were positively related to maliciously intended behaviors (p < .05), and not significantly related to pro-organizational, image management, and self-serving behaviors. Societal-level individualism (model 5) was not significantly related to any of the four types of influence behaviors. The addition of the societal-level values variables in the HLM models resulted in a significant change in explained variance for only collectivism in respect to maliciously intended behaviors (Δ deviance at p < .05 level).

The HLM models 6 (collectivism) and 7 (individualism) included both the individual- and societal-level values. In these models, the HLM analyses for pro-organizational, image management, and self-serving behaviors showed similar results to those of the models in which these variables were entered separately. For maliciously intended behaviors, societal-level collectivism (model 6) and individual-level individualism (model 7) were no longer significant predictors.

And finally, the results for models 2 through 7 were very similar to those for the full models (model 8) for pro-organizational and image management behaviors. The full model for self-serving behaviors showed that both individual-level values were positively related (p < .001) and both societal-level values were negatively related (p < .05). For maliciously intended behaviors, both individual-level values were positively related (p < .01) whereas both societal-level values were not significant predictors.

Alternative Societal-level Values

The results of the HLM analyses using alternative collectivism and individualism societal-level scores are provided in Table 7. The VSM individualism value was negatively related to maliciously intended behaviors (p < .05), and not significantly related to other types of ethical behaviors. There were no significant relationships for meta-analytic VSM individualism. For the GLOBE cultural values, in-group collectivism and institutional collectivism were positively related to pro-organizational behaviors (respectively, p < .05, p < .01). In addition, institutional collectivism was negatively related to image management (p < .001) and positively related to maliciously intended (p < .01) behaviors. For the three Schwartz societal values, the only significant relationship was the positive relationship between intellectual autonomy and pro-organizational behaviors (p < .001).

Results consistent with those for the aggregated values scores would be nonsignificant relationships for the pro-organizational, image management, and self-serving behaviors. As shown in Table 7, this was found for the VSM and the meta-analytic VSM individualism/collectivism measures, as well as for the embeddedness and affective autonomy measures. In addition, in-group collectivism and intellectual autonomy were not significantly related to image management and self-serving behaviors, and institutional collectivism was not significantly related to self-serving behaviors. However, significant contextual effects were found in that in-group collectivism, institutional collectivism and intellectual autonomy (an individualistic value) were positively related to pro-organizational behaviors, and institutional collectivism was negatively related to image management behaviors.

For maliciously intended behaviors, we found the aggregated collectivism value was positively related and the aggregated individualism value was not significantly related. Consistent with these results, VSM individualism/collectivism was negatively related and institutional collectivism was positively related to maliciously intended behaviors, and the two individualistic Schwartz societal values (affective autonomy and intellectual autonomy) were not significantly related to maliciously intended behaviors. Inconsistent with the aggregated values results, meta-analytic VSM individualism/collectivism, in-group collectivism, and embeddedness were not significantly related to maliciously intended behaviors.

Although these alternative measures of societal-level individualism and collectivism have been

identified as similar at a construct level (e.g., Hofstede 2001; House et al. 2004; Schwartz 1999), there is substantial variability in results when using the operationalized values scores to predict ethical behaviors.

Insert Table 7 about here

Discussion

A Summary of the Individual-level and Societal-level Findings

For the societal-level and individual-level analyses, two patterns emerged. At the societal-level, with only one exception, the pattern is one of nonsignificance for the relationships between both collectivism and individualism with the ethics behaviors dimensions. As noted, the only significant finding at the societal-level was a positive relationship between collectivism and maliciously intended ethics behaviors. Conversely, for the individual-level analyses, the only nonsignificant relationship was between collectivism and self-serving ethics behavior. Thus, as the hypotheses proposed and Table 8 summarizes, the individual-level analysis was found to have significantly greater predictive power than the societal-level analysis for estimating both collectivism and individualism values predictions of ethical behavior.

Insert Table 8 about here

A Longitudinal Perspective of the Individual-Level vis-à-vis the Societal-Level

First, it is interesting to note that our results are consistent with those of Taras and colleagues (2010a) whose meta-analysis of Hofstede's VSM cultural values found that the predictive power of values is higher for primary data compared to secondary data. Since Taras et al. (2010a) conducted a meta-analysis, they could not directly compare levels of analysis with the same data sets. However, our findings based on multi-level analyses yield a similar conclusion. Whereas a substantial proportion of the studies in Taras et al.'s (2010a) comprehensive meta-analysis were conducted during the latter quarter of the 20th century (with some studies dating back to the 1950s), our subsidiary analyses revealed a lack of predictive power for the updated VSM individualism/collectivism societal scores (Taras et al. 2012).

The subsidiary analyses using collectivism and individualism societal-level scores from alternative cultural values typologies raise some cautions about their use in cross-cultural research. While proposed to be representing similar theoretical constructs, there were inconsistent and sometimes contradictory findings across these measures of collectivism and individualism values. Of the five alternative sets of individualism and collectivism societal-level scores, only institutional collectivism was found to be a significant predictor of more than one type of ethical behavior. Thus, our empirical findings provide support for the extensive array of conceptual and methodological critiques that have previously been reported for these cultural values typologies and their measures (e.g., Brewer and Venaik 2011; Ralston et al. 2011; Taras et al. 2010b; Tung and Verbeke 2011). Whereas Taras et al. (2010a) proposed a moratorium on the use of Hofstede's VSM scores based on 1960s-1970s data, one implication of our findings is that with one exception, the relationship between values and ethical behaviors is more a function of the level of analysis with the individual-level being more predictive than the societal-level.

The trends we reported in respect to evolving socio-political change lead to another implication of our study concerning changes in intra-cultural variation. We agree with Au and Cheung (2004) that a possible explanation as to why individual-level values have substantially higher predictive power is because of the existence of large intra-cultural variations in many countries, with technology-led trends predicting even greater intra-cultural variation within societies in the future. Hence, we present Figure 3 as a longitudinal representation of the apparent trends in societal diversity. As illustrated in Figure 3, our discussion implies: first, the mean of a society's values is not a good representation of the values within the society today; second, the mean of a society's values will become an even poorer representation in the future; and third, organization success will increasingly depend on the organization's ability to manage intra-societal values-based cultural diversity.

Insert Figure 3 about here

A Comparison of Collectivism vis-à-vis Individualism Values as Predictors of Ethics

Based on our findings, it appears clear that the focus of further discussion should be on the individual-level of analysis findings. Of particular interest is the nature of the relationships of collectivism and individualism values with the four ethical behavior dimensions, and the distribution pattern of collectivism vis-à-vis individualism values responses depicted in Figure 1(B). On one hand, we see an inverse relationship between the collectivism and individualism dimensions, while on the other hand, we see that this relationship is too dispersed to justify considering these two dimensions as points on a single continuum (see Ralston 2008).

As previously identified, a hierarchy of the SIE behaviors has been consistently found across a wide range of cultures (Ralston et al. 2009; Ralston and Pearson 2010). Pro-organizational behavior is viewed as the most ethical, image management as the next most ethical, self-serving as the third most ethical, and maliciously intended as the least ethical behaviors. We found that collectivistic business professionals had significantly more positive views of the extreme ethics behaviors (organizationally beneficial and maliciously intended) while they had more negative views of the intermediate image management ethics behavior. Conversely, individualistic professionals had significantly more positive views of the intermediate ethics behaviors (image management and self-serving) and more negative views of the extreme ethics behaviors (organizationally beneficial and maliciously intended). This certainly begs the question: Why might we expect to find this set of relationships for collectivism and individualism with ethical behaviors? We next postulate as to the "why" and propose topics for future research.

Collectivism. Embracing the ethical extremes that we see for collectivism is perhaps the more interesting, as well as less intuitively obvious, of the two sets of relationships. However, a potential explanation emerges when considering these collectivism findings from the in-group/out-group context (Pekerti and Kwantes 2011). As Triandis (1995) noted, the in-group and out-group differentiation is greater for allocentric (collectivistic) individuals than it is for ideocentric (individualistic) individuals. Thus, there is a very clear distinction as to whether you are one of us or you are not. If you are one of us, you are treated in a very benevolent way and if you are not, malicious treatment is deemed acceptable behavior. Our findings suggest that when collectivistic individuals consider ethical behaviors they are

compartmentalizing these into three categories: (1) things you would do for in-group members (e.g., proorganizational ethical behavior); (2) things you would be willing to do to out-group members (e.g., maliciously intended ethical behavior); and (3) things you would do for yourself. In regard to this third category, collectivism is about the welfare of the group and an individual's needs should be subservient to those of the group. Thus, image management behaviors or self-serving behaviors are viewed as substantially unacceptable. Consequently, group-orientation may explain why collectivists evaluate these behaviors negatively.

Individualism. Conversely, individualism is oriented towards self-needs and individualists do not view these needs to be subservient to those of the group. The individualist embraces the trilogy of me, myself, and I. Our findings indicate that the individualists appear to focus upon the self-promoting image management and self-serving ethical behaviors. Also as Triandis (1995) noted, ideocentric (individualistic) individuals do not discriminate between the in-group and out-group nearly as much as do allocentric (collectivistic) individuals. In fact, Triandis went beyond this two-group classification to add a third group, the like-group, particularly for the individualists. The like-group might be described as a temporary in-group that is not accorded the intense commitment accorded to the true in-group. In that individualists see less distinction between types of group membership, there are many more shades of gray for the individualist than there are for the collectivist when defining the meaning of group membership. Given the lesser importance of the group and the lesser distinctions between types of groups in conjunction with the high level of importance attached to self-promotion, our findings may be showing that individualists, as contrasted with collectivists, have only one primary category: self. Thus, it may be argued that investing time in doing things for others (e.g., pro-organizational behavior) or to others (e.g., maliciously intended behavior), while certainly not absent, may not be the most efficient way to promote a 'self' agenda.

A related discussion on the influence of individualism and collectivism on ethical behavior is provided by Chen and colleagues (2002), in the context of opportunistic propensity, where "opportunism refers to the incomplete or distorted disclosure of information, especially to calculated efforts to mislead,

distort, disguise, obfuscate, or otherwise confuse" (Williamson 1985, p. 47). They argue that collectivistic and individualistic societies have different levels of opportunistic propensity depending on the group membership of the target. That is, collectivistic societies tend to be more opportunistic in out-group relationships and less opportunistic in in-group relationships than are individualistic societies. This argument is philosophically consistent with the individual-level, theoretical perspective of Triandis (1995) and with the individual-level, empirical findings of our study. However, not integrated into Chen et al.'s (2002) thinking is the argument for intra-cultural variation that Au and Cheung (2004) later propose and that Tung (2008) subsequently identified as crucial for developing an understanding of the values/behaviors in a society.

Thus, to integrate the intra-cultural variation perspective into opportunistic argument, we might transform the level of their argument from the societal-level to the individual-level. Then, we would find different opportunistic patterns of ethical behavior within a society comprised of intra-cultural variation (i.e., heterogeneous) populations that included both collectivists and individualists. An individual-level of analysis will fully capture these distinctions in behavior while a societal-level analysis will average-out the findings, with the results being skewed in the direction of whichever orientation—collectivistic or individualistic—was the more prevalent in that society. One implication of the findings from both Chen et al. (2002) and our study is that the relationship between values and ethical behavior is more complex than initially thought, and it is one that appears too complex to be accurately deciphered using societal-level analyses. However, this complexity also poses a question for future research to explore: Are collectivistic individuals in predominantly collectivistic societies? A similar question might also be posed for individualistic individuals in individualistic vis-à-vis collectivistic societies.

Concluding Thoughts

The purpose of this study was to explore the question: Is the use of societal-level values for cross-cultural analyses acceptable and sufficient in the global economy of the 21st century? Our findings based on business professionals from 48 diverse societies were resoundingly clear. For collectivism and

individualism values, the individual-level of analysis exhibited substantially more predictive power of ethical behavior than did the societal-level of analysis. Thus, from highly ethical (e.g., supportive teamwork) to highly unethical (e.g., corporate espionage) behaviors, individual-level analyses present a more complete picture of reality in the global business environment. As such, our findings seriously challenge the use of societal-level values scores to predict managerial behavior. Implicitly, these findings affirm our prediction of values heterogeneity within the workforces of the societies in this study.

Over a decade ago, Ralston and colleagues (1997) proposed that a societal crossvergence-effect occurs when differing socio-cultural and business ideology influences impact an individual. The more recent bicultural concept (e.g., Thomas et al. 2010) proposed a perspective that is philosophically consistent with the crossvergence perspective, albeit at the individual-level. As we have discussed, both societal crossvergence and individual bi-culturalism are widespread phenomena in the current world of business. Thus, an integration of these two concepts appears to explain much of the impetus behind the dynamic values evolution occurring within societal workforces across the globe. Consequently, as a result of exponentially growing technological advancements and transitioning economies, in conjunction with the offspring of interpersonal-mergers, we are in an accelerating state of crossverging values evolution of workforce members within societies. The result is a high degree of heterogeneity of work values within societies (i.e., intra-cultural variation) that will continue to increase into the future.

In sum, the modern reality is that political boundaries are not surrogates for the work values of its inhabitants. These boundaries do not well define the thinking of the workforces within them and to assume the contrary will likely lead to erroneous conclusions. Thus, it is our view that to thoroughly understand the values/behaviors of those in the global workforce, we need to conduct our empirical investigations at the individual-level of analysis. As such, the research methodologies to be applied should likely be rethought, if they are to be fully relevant. However, this is much easier said than done. There are few individual-level databases available for all to use, and it is truly challenging for individual researchers to develop their own databases. Accordingly, there may be the temptation to "look the other way" and to continue to use societal-level values simply because they are readily available. However, our

findings do not support societal-level analyses as being a viable alternative. Moreover, current trends (e.g., technological advancement) suggest that the societal-level will be an even less viable approach in the future. Consequently, instead of looking the other way, perhaps we should proactively view this situation as a challenge for cross-cultural researchers to find ways to move forward in developing public, individual-level databases in order to elevate the cross-cultural management discipline to a higher level.

NOTES

1. Taras et al. (2012) provide only regional scores for countries located in a number of geographic regions (e.g., Arab countries, Baltic USSR, Central America, and South America). Rather than assigning geographic region scores, which assumes a lack of inter-societal cultural variation within a geographic region, we only used values scores identified for individual countries. Taras et al. (2012) also provide meta-analytic VSM individualism/collectivism scores based on the full set of studies conducted 1970-2010. The results of HLM analyses (N = 29 societies) using these scores were the same (nonsignificant for all SIE dependent variables) as for the more recent set of scores based on studies conducted during the 2000s which we used to provide a more updated assessment of the VSM individualism/collectivism value.

References

- Alas, R. (2006). Ethics in countries with different cultural dimensions. *Journal of Business Ethics*, 69, 237-247.
- Amin A. (2002). Spatialities of globalization. Environment and Planning, 34, 385–399.
- Anastasi, A. (1982). Psychological testing (2nd ed.). New York: MacMillian.
- Au, K., & Cheung, M. W. L. (2004). Intra-cultural variation and job autonomy in 42 countries. *Organization Studies*, 25, 1339-1362.
- Au, K. Y. (1999). Intra-cultural variation: Evidence and implications for international business. *Journal of International Business Studies*, 30(4), 700-812.
- Au, K. Y. (2000). Intra-cultural variation as another construct of international management: A study based on secondary data of 42 countries, *Journal of International Management*, 6, 217-238.
- Bartol, K.M., Martin, D.C., & Kromkowski, J.A. (2003). Leadership and the glass ceiling: Gender and ethnic group influences on leader behaviors at middle executive managerial levels. *Journal of Leadership and Organizational Studies*, 9, 8-19.
- Bielby, W. (2000). Minimizing workplace gender and racial bias. *Contemporary Sociology*, 9(1), 120-130.
- Bond, M.H., Leung, K., Au, A., Tong, K.K., Reimel de Carrasquel, S., Murakami, F., Yamaguchi, S., Bierbrauer, G., Singelis, T.M., Broer, M., Boen, F., Lambert, S.M., Ferreira, M.C., Noels, K.A., van Bavel, J., Safdar, S., Zhang, J., Chen, L., Solcova, I., Stetovska, I., Niit, T., Niit, K-K, Hurme, H., Böling, M., Franchi, V., Magradze, G., Javakhishvili, N., Boehnke, K., Klinger, E., Huang, X., Fulop, M., Berkics, M., Panagiotopoulou, P., Sriram, S., Chaudhary, N., Ghosh, A., Vohra, N., Iqbal, D.F., Kurman, J., Thein, R.D., Comunian, A.L., Son, K.A., Austers, I., Harb, C., Odusanya, J.O.T., Ahmed, Z.A., Ismail, R., van deVijver, F., Ward, C., Mogaji, A., Sam, D.L., Khan, M.J.Z., Cabanillas, W.E., Sycip, L., Neto, F., Cabecinhas, R., Xavier, P., Dinca, M., Lebedeva, N., Viskochil, A., Ponomareva, O., Burgess, S.M., Oceja, L., Campo, S., Hwang, K-K, D'souza, J.B., Ataca, B., Furnham, A., & Lewis, J.R. (2004). Culture-level dimensions of social axioms and their correlates across 41 cultures. *Journal of Cross-Cultural Psychology*, 35, 548-570.
- Brewer, P., & Venaik, S. (2011). Individualism—collectivism in Hofstede and GLOBE. *Journal of International Business Studies*, 42, 436-445.
- Brown, R.D., & Hauenstein, N.M.A. (2005). Interrater agreement reconsidered: An alternative to rwg indices. *Organizational Research Methods*, 8, 165-184.
- Buchholz, S., Hofäcker, D., Mills, M., Blossfeld, H.P., Kurz, K., & Hofmeister, H. (2009). Life courses in the globalization process: The development of social inequalities in modern societies. *European Sociological Review*, 25(1), 53-71.
- Chen, C. C., Chen, X.-P., & Meindl, J. R. (1998). How can cooperation be fostered? The cultural effects of individualism-collectivism. *Academy of Management Review*, 23, 285-304.

- Chen, C. C., Peng, M. W. & Saparito, P. A. (2002). Individualism, collectivism, and opportunism: A cultural perspective on transaction cost economics. *Journal of Management*, 28, 567-583.
- Cheung, G.W., & Rensvold, R.B. (2002). Evaluating goodness-of-fit indexes for testing measurement invariance. *Structural Equation Modeling*, 9, 233-255.
- Chhokar, J. S. Brodbeck, F.C., & House, R.J. (Eds.). (2008). Culture and leadership across the world: The GLOBE book of in-depth studies of 25 societies. Mahwah, NJ: Lawrence Erlbaum Associates.
- Choi, J., & Chen, C.C. (2006). Gender differences in perceived work demands, family demands and life stress among married Chinese employees. *Management and Organization Review*, 2(2), 209-229.
- Colakoglu, S., & Caligiuri, P. (2008). Cultural distance, expatriate staffing and subsidiary performance: The case of US subsidiaries of multinational corporations. *International Journal of Human Resource Management*, 19, 223-239.
- Collins, D. (2000). The quest to improve the human condition: The first 1 500 articles published in Journal of Business Ethics. *Journal of Business Ethics*, 26(1), 1-73.
- Costa, P., Jr., Terracciano, A., & McCrae, R. R. (2001). Gender differences in personality traits across cultures: Robust and surprising findings. *Journal of Personality and Social Psychology*, 81, 322-331.
- Cullen, J.B., Parboteeah, K.P., & Hoegl, M. (2004). Cross-national differences in managers' willingness to justify ethically suspect behavior: A test of institutional anomie theory. *Academy of Management Journal*, 47, 411-421.
- Eagly, A. H., & Johannesen-Schmidt, M. C. (2001). The leadership styles of women and men. *Journal of Social Issues*, 57, 781-797.
- Eagly, A.H., Johannesen-Schmidt, M.C., & van Engen, M.L. (2003). Transformational, transactional, and laissez-faire leadership styles: A meta-analysis comparing women and men. *Psychological Bulletin*, 129, 569-591.
- Earley, P. (1993). East meets West meets Mideast: Further explorations of collectivistic and individualistic work groups. *Academy Of Management Journal*, 36, 319-348.
- Earley, P.C., & Gibson, C.B. (2002). *Multinational teams: A new perspective*. Mahwah, NJ: Lawrence W. Erlbaum Associates.
- Egan, M. L., & Bendick, Jr., M. (2008). Combining multicultural management and diversity into one course on cultural competence. *Academy of Management Learning & Education*, 7(3), 387-393.
- Erez, M., & Somech, A. (1996). Is group productivity loss the rule or the exception? Effects of culture and group-based motivation. *Academy of Management Journal*, 39(6), 1513-1537.
- Egri, C.P., & Ralston, D.A. (2004). Generation cohorts and personal values: A comparison of China and the U.S. *Organization Science*, 15, 210-220.
- Enders, C. K. & Tofighi, D. (2007). Centering predictor variables in cross-sectional multilevel models: A new look at an old issue. *Psychological Methods*, 12(2), 121-138.

- Erez, M., & Earley, P. C. (1987). Comparative analysis of goal-setting strategies across cultures. *Journal of Applied Psychology*, 72, 658-665.
- Erikson, E.H. (1968). *Identity: Youth and crisis*. New York: Norton.
- Erikson, E.H. (1997). The life cycle completed. New York: W.W. Norton.
- Ferdinand, P. (2007). Russia and China: Converging responses to globalization. *International Affairs*, 83, 655–680.
- Fischer, R. (2004). Standardization to account for cross-cultural response bias: A classification of score adjustment procedures and review of research in JCCP. *Journal of Cross-Cultural Psychology*, 35, 263–282.
- Fischer, R. (2009). Where is culture in cross cultural research? An outline of a multilevel research process for measuring culture as a shared meaning system. *International Journal of Cross-Cultural Management*, 9(1), 25-29.
- Fischer, R., Milfont, T. L., & Gouveia, V. V. (2011). Does social context affect value structures? Testing the within-country stability of value structures with a functional theory of values. *Journal of Cross-Cultural Psychology*, 42, 253-270.
- Forsyth, D., O'Boyle, E., & McDaniel, M. (2008). East meets west: A meta-analytic investigation of cultural variations in idealism and relativism. *Journal of Business Ethics*, 83, 813-833.
- Fu, P. P., Kennedy, J., Tata, J., Yukl, G., Bond, M. H., Peng, T.-K., Srinivas, E. S., Howell, J. P., Prieto, L., Koopman, P., Boonstra, J. J., Pasa, S., Lacassagne, M.-F., Higashide, H., & Cheosakul, A. (2004). The impact of societal cultural values and individual social beliefs on the perceived effectiveness of managerial influence strategies: A meso approach. *Journal of International Business Studies*, 35, 284-305.
- Fu, P.P., & Yukl, G. (2000). Perceived effectiveness of influence tactics in the United States and China. *Leadership Quarterly*, 11, 251-266.
- Fullagar, C. J., Sverke, M., Sumer, H., & Slick, R. (2003). Managerial sex-role stereotyping: A cross cultural analysis. *International Journal of Cross Cultural Management*, 3, 93-107.
- Gartin, T., Shroyer, E., & Neidermeyer, P. (2009). Transitional economies of Europe and the development of financial reporting standards: A look at the correlation between a successful economic transition and the development of financial reporting standards and laws. *International Business & Economics Research Journal*, 8(10), 19-33.
- Gelfand, M. J., Erez, M., & Aycan, Z. (2007). Cross-cultural organizational behavior. In M. J. Posner and M. K. Rothbart (Eds.), *Annual Review of Psychology*, 58, 479-514.
- Groves, K. S. (2005). Gender differences in social and emotional skills and charismatic leadership. *Journal of Leadership and Organizational Studies*, 11, 30-46.
- Gratton, L. (2000). *Living strategy: Putting people in the heart of corporate purpose*. Upper Saddle River, NJ: Financial Times Press.

- Gurven, M., Zanolini, A., & Schniter, E. (2008). Culture sometimes matters: Intra-cultural variation in pro-social behavior among Tsimane Amerindians. *Journal of Economic Behavior & Organization*, 62, 587-607.
- Hanges, P. L. (2004). Response bias correction procedure used in GLOBE. In R. J. House, P. J. Hanges, M. Javidan, P. W. Dorfman, & V. Gupta (Eds.), *Culture, leadership, and organizations: The GLOBE study of 62 societies* (pp. 737-751). Thousand Oaks, CA: Sage.
- Haslberger, A., & Brewster, C. (2009). Capital gains: Expatriate adjustment and the psychological contract in international careers. *Human Resource Management*, 23, 324-346.
- Hofmann, D. A. & Gavin, M. B. (1998). Centering decisions in hierarchical linear models: Implications for research in organizations. *Journal of Management*, 24(5), 623-641.
- Hofstede, G. (2001). Culture's consequences: Comparing values, behaviors, institutions, and organizations across nations (2nd ed.). Thousand Oaks, CA: Sage.
- Hummels, D. (2007). Transportation costs and international trade in the second era of globalization. *Journal of Economic Perspectives*, 21(3), 131–154.
- House, R. J., Hanges, P. J., Javidan, M., Dorfman, P. W., & Gupta, V. (Eds.). (2004). *Culture, leadership, and organizations: The GLOBE study of 62 societies*. Thousand Oaks, CA: Sage.
- Husted, B.W., & Allen, D.B. (2008). Toward a model of cross-cultural business ethics: The impact of individualism and collectivism on the ethical decision-making process. *Journal of Business Ethics*, 82, 293-305.
- Illies, J., & Reiter-Palmon, R. (2008). Responding destructively in leadership situations: The role of personal values and problem construction. *Journal of Business Ethics*, 82, 251-272.
- Inglehart, R. (1997). *Modernization and postmodernization: Cultural, economic, and political change in 43 societies*. Princeton, NJ: Princeton University Press.
- Inglehart, R., & Welzel, C. (2010). Changing mass priorities: The link between modernization and democracy. *Perspectives on Politics*, 8(2), 551-567.
- Janson, M., Cecez-Kecmanovic, D., & Zupančič, J. (2007). Prospering in a transition economy through information technology-supported organizational learning. *Information Systems Journal*, 17, 3–36.
- Jaffee, S. & Hyde, J. S. (2000). Gender differences in moral orientation: A meta-analysis. *Psychological Bulletin*, 126(5), 703-726.
- Kabasakal, H., Dastmalchian, A., &Imer, P. (2011). Organizational citizenship behaviour: A study of young executives in Canada, Iran, and Turkey. *International Journal of Human Resource Management*, 22, 2703-2729.
- Kirkman, B. L., Chen, G., Farh, J.L., Chen, Z. X., & Lowe, K. B. (2009). Individual power distance orientation and follower reactions to transformational leaders: A cross-level, cross-cultural examination. *Academy of Management Journal*, 52, 744-764.

- Kirkman, B.I., Lowe, K.B., & Gibson, C.B. (2006). A quarter century of Culture's Consequences: A review of empirical research incorporating Hofstede's cultural values framework. *Journal of International Business Studies*, 37(3), 285-320.
- Kish-Gephart, J. J., Harrison, D. A., & Trevino, L. K. (2010). Bad apples, bad cases, and bad barrels: Meta-analytic evidence about sources of unethical decisions at work. *Journal of Applied Psychology*, 95(1): 1-31.
- Klein, K.J. & Kozlowski, S.W.J. (2000). From micro to meso: Critical steps in conceptualizing and conducting multilevel research. *Organization Research Methods*, 3, 211-236.
- Kluckhohn, C., & Strodtbeck, K. (1961). *Variations in value orientations*. Westport, CT: Greenwood Press.
- Kreft, I.G.G. (2000). Using random coefficient linear models for the analysis of hierarchically nested data. In H.E.A. Tinsey & S.D. Brown (Eds.), *Handbook of applied multivariate statistics and mathematical models* (pp. 613–639). New York: Academic Press.
- LeBreton, J.M., & Senter, J. L. (2008). Answers to 20 questions about interrater reliability and interrater agreement. *Organizational Research Methods*, 11, 815-852.
- Lenartowicz, T., & Roth, K. (2001). Does subculture within a country matter? A cross-cultural study of motivational domains and business performance in Brazil. *Journal of International Business Studies*, 32(2), 305-326.
- Licht, A. N., Goldschmidt, C., & Schwartz, S. H. (2007). Culture rules: The foundations of the rule of law and other norms of governance. *Journal of Comparative Economics*, 35(4), 659-688.
- Lindeman, M., & Verkasalo, M. (2005). Measuring values with the short Schwartz's value survey. *Journal of Personality Assessment*, 85(2), 170-178.
- Ma, Z. (2010). The SINS in Business Negotiations: Explore the Cross-Cultural Differences in Business Ethics Between Canada and China. *Journal Of Business Ethics*, 91, 123-135.
- Martin, K.D., Cullen, J.B., Johnson, J.L., & Parboteeah, K.P. (2007). Deciding to bribe: A cross-level analysis of firm and home country influences on bribery activity. *Academy of Management Journal*, 50(6), 1401-1422.
- Malecki, E. J., & Ewers, M. C. (2007). Labor migration to world cities: With a research agenda for the Arab Gulf. *Progress in Human Geography*, 31, 467-484.
- Martinko, M. J., Gundlach, M. J., & Douglas, S. C. (2002). Toward an integrative theory of counterproductive workplace behavior: A causal reasoning perspective. *International Journal of Selection and Assessment*, 10, 36–50.
- McSweeney, B. (2002). Hofstede's model of national cultural differences and their consequences: A triumph of faith a failure of analysis. *Human Relations*, 55(1), 89-118.
- Meglino, B.M., & Ravlin, E.C. (1998). Individual values in organizations: Concepts, controversies, and research. *Journal of Management*, 24, 351-389.

- Miller, J., & Tenev, S. (2007). On the role of government in transition: The experiences of China and Russia compared. *Comparative Economic Studies*, 49, 543-571.
- Offermann, L. R., & Hellmann, P. S. (1997). Culture's consequences for leadership behavior: National values in action. *Journal of Cross-Cultural Psychology*, 28, 342-351.
- Oyserman, D., Coon, H.M., & Kemmelmeier, M. (2002). Rethinking individualism and collectivism: Evaluation of theoretical assumptions and meta-analyses. *Psychological Bulletin*, 128, 3-72.
- Painter-Morland, M., & Ten Bos, R. (Eds.) (2011). *Business ethics and continental philosophy*. Cambridge (UK): Cambridge University Press.
- Pan, Z., Chaffee, S.H., Chu, G.C., & Ju, Y. (1994). *To see ourselves: Comparing traditional Chinese and American cultural values*. Boulder, CO: Westview Press.
- Parboteeah, P.K., Hoegl, M., & Cullen, J. (2009). Religious dimensions and work obligation: A country institutional profile model. *Human Relations*, 62, 119-148.
- Peng, Y., & Lin, S. (2009). National culture, economic development, population growth and environmental performance: The mediating role of education. *Journal of Business Ethics*, 90, 203-219.
- Pekerti A. A., & Kwantes, C. (2011). The effect of self-construals on perceptions of organizational events. *International Journal of Cross-Cultural Management*, 11(3), 303-323.
- Peterson, M.F. (2004). Culture, leadership and organizations: The GLOBE study of 62 societies, *Administrative Science Quarterly* 49, 641-647.
- Peterson, M. F., Arregle, J.-L., & Martin, X. (2012). Multilevel models in international business research. *Journal of International Business Studies*, 43(5), 451-457.
- Peterson, M. F., & Castro, S.L. (2006). Measurement metrics at aggregate levels of analysis: Implications for organization culture research and the GLOBE project, *Leadership Quarterly* 17, 506–521.
- Podsakoff, P.M., MacKenzie, S.B., Lee, J.Y., & Podsakoff, N.P. (2003). Common method biases in behavioral research: A critical review of the literature and recommended remedies. *Journal of Applied Psychology*, 88, 879–903.
- Ralston, D.A. (2008). The crossvergence perspective: Reflections and projections. *Journal of International Business Studies*, 39, 27-40.
- Ralston, D.A., Egri, C.P., de la Garza-Carranza, M.T. Ramburuth, P., Terpstra-Tong, J., Pekerti, A.,
 Grison, I., Herrig, H., Dabic, M., Tang, M., Wan, P., Hallinger, P., Palmer, I., Elenkov, D., Furrer, O.,
 Potocan, V.V., Wangenheim, F., Maignan, I., Perrewé, P., Rossi, A.M., Lenartowicz, T.,
 Ledgerwood, D.E., May, R.C., Weber, M., Jesuino, J.C., Fu, P.P., Naoumova, I., Casado, T., Riddel,
 L., Richards, M., Butt, A., Danis, W., Castro, F.B., Ruiz-Gutiérrez, J., Milton, L., Ansari, M., Brock,
 D., Srinivasan, N., Starkus, A., Dalgic, T., Darder, F.L., Hung, V.T., Moon, Y.L., Chia, H.B., Kuo,
 C., Molteni, M., Kangasniemi, M., Mellahi, K., & Wallace, A. (2009). Ethical preferences for
 influencing superiors: A 41-society study. *Journal of International Business Studies*, 40, 1022-1045.

- Ralston, D.A., Egri, C.P., Reynaud, E., Srinivasan, N., Furrer, O., Brock, D., Alas, R., Wangenheim, R., Darder, F.L., Kuo, M.H., Potocan, V., Mockaitis, A.I., Szabo, E., Gutiérrez, J.R., Pekerti, A., Butt, A., Palmer, I., Naoumova, I., Lenartowicz, T., Starkus, A., Hung, V.T., Dalgic, T., Molteni, M., de la Garza Carranza, M.T., Maignan, I., Castro, F.B., Moon, Y., Terpstra-Tong, J., Dabic, M., Li, Y., Danis, W., Kangasniemi, M., Ansari, M., Riddle, L., Milton, L., Hallinger, P., Elenkov, D., Girson, I., Gelbuda, M., Ramburuth, P., Casado, T., Rossi, A.M., Richards, M., Van Deusen, C., Fu, P.P., Wan, M.K., Tang, M., Lee, C.H., Chia, H.B., Fan, Y., &, Wallace, A. (2011). A 21st century assessment of values across the global workforce. *Journal of Business Ethics*, 104, 1-31.
- Ralston, D.A., Egri, C.P., Stewart, S., Terpstra, R.H., & Yu. K.C. (1999). Doing business in the 21st century with the new generation of Chinese manager: A study of generational shifts in work values in China. *Journal of International Business Studies*, 30, 415-428.
- Ralston, D.A., Hallinger, P., Egri, C.P., & Naothinsuhk, S. (2005). The effects of culture and life stage on workplace strategies of upward influence: A comparison of Thailand and the United States. *Journal of World Business*, 30, 321-337.
- Ralston, D.A., Holt, D.H., Terpstra, R.H., & Yu, K.C. (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, 177-208.
- Ralston, D. A., Nguyen V.T., & Napier, N.K. (1999b). A comparative study of the work values of North and South Vietnamese managers. *Journal of International Business Studies*, 30, 655-672.
- Ralston, D.A., & Pearson, A. (2010). The Cross-cultural evolution of the subordinate influence ethics measure. *Journal of Business Ethics*, 96, 149-168.
- Ralston, D.A. Yu, K.C., Wang, X., Terpstra, R.H., & He, W. (1996). The cosmopolitan Chinese manager: Findings of a study on managerial values across the six regions of China. *Journal of International Management*, 2, 79-109.
- Raudenbush S.W., & Bryk, A.S. (2002). *Hierarchical linear models: Applications and data analysis methods* (2nd ed.). Thousand Oaks, CA: Sage.
- Robertson, C., & Fadil, P.A. (1999). Ethical decision making in multinational organizations: A culture-based model. *Journal of Business Ethics*, 19, 385-392.
- Robertson, C., Ralston, D.A., & Crittenden, W. (2012). The relationship between cultural values and moral philosophy: A generational subculture theory approach. *Academy of Marketing Science Review*, 12(2), 99-107.
- Rokeach, M. (1973). The nature of human values. New York: Free Press.
- Roxas, M. L., & Stoneback, J.Y. (2004). The importance of gender across cultures in ethical decision-making. *Journal of Business Ethics*, 50, 149–165.
- Schimmack, U., Oishi, S., & Diener, E. (2005). Individualism: A valid and important dimension of cultural differences between nations. *Personality and Social Psychology Review*, 9(1), 17-31.
- Schumann, J.H., Wünderlich, N.V. & von Wangenheim F. (2012). Technology mediation in service delivery: A new typology and an agenda for managers and academics. *Technovation*, 32(2), 133-143.

- Schwartz, S.H. (1992). Universals in the content and structure of values: Theoretical advances and empirical tests in 20 countries. In M.P. Zanna (Ed.), *Advances in experimental social psychology* (pp. 1-65). San Diego, CA: Academic Press.
- Schwartz, S. H. (1994). Beyond individualism/collectivism: New dimensions of values. In U. Kim, H. C. Triandis, C. Kagitçibasi, S. C. Choi & G. Yoon (Eds.), *Individualism and collectivism: Theory, applications, and methods* (pp. 85-119). Newbury Park, Ca: Sage.
- Schwartz, S. H. (1999). A theory of cultural values and some implications for work. *Applied Psychology: An International Review*, 48(1), 23-47.
- Schwartz, S. H. (2006). A theory of cultural value orientations: Explication and applications. *Comparative Sociology*, 5, 137–182.
- Schwartz, S. H. & Rubel, T. (2005). Sex differences in value priorities: Cross-cultural and multimethod studies. *Journal of Personality and Social Psychology*, 89(6), 1010-1028.
- Schwartz, S. H. & Rubel-Lifschitz, T. 2009. Cross-national variation in the size of sex differences in values: Effects of gender equality. *Journal of Personality & Social Psychology*, 97(1), 171-185.
- Settersten, R.A., Jr., & Mayer, K.U. (1997). The measure of age, agestructuring, and the life course. *Annual Review of Sociology*, 23, 233-261.
- Snijders, T.A.B., & Bosker, R.J. (1994). Modeled variance in two-level models. *Sociological Methods and Research*, 22, 342–363.
- Spector, P. E., & Cooper, C. L. (2002). The pitfalls of poor psychometric properties: A rejoinder to Hofstede's reply to us. *Applied Psychology: An International Review*, 51(1), 174-178.
- Spector, P. E., Cooper, C., Sanchez, J., & O'Driscoll, M., et al. (2001a). Do national levels of individualism and internal locus of control relate to well-being: An ecological level international study. *Journal of Organizational Behavior*, 22(8), 815-832+.
- Spector, P. E., Cooper, C. L., & Sparks, K. (2001b). An international study of the psychometric properties of the Hofstede Values Survey Module 1994: A comparison of individual and country/province level results. *Applied Psychology: An International Review*, 50(2), 269-281.
- Steel, P., & Taras, V. (2010). Culture as a consequence: A multi-level multivariate meta-analysis of the effects of individual and country characteristics on work-related cultural values. *Journal of International Management*, 16, 211-233.
- Steenkamp, J.B.M., & Baumgartner, H. (1998). Assessing measurement invariance in cross-national consumer research. *Journal of Consumer Research*, 25(1), 78–90.
- Taras, V., Kirkman, B. L., & Steel, P. (2010a). Examining the impact of culture's consequences: A three-decade, multi-level, meta-analytic review of Hofstede's cultural value dimensions. *Journal of Applied Psychology*, 95(3), 405-439.

- Taras, V., Rowney, J., & Steel, P. (2009). Half a century of measuring culture: Approaches, challenges, limitations, and suggestions based on the analysis of 112 instruments for quantifying culture. *Journal of International Management*, 15(4), 357-373.
- Taras, V., Steel, P., & Kirkman, B.L. (2010b). Negative practice–value correlations in the GLOBE data: Unexpected findings, questionnaire limitations and research directions, *Journal of International Business Studies*, 41, 1330-1338.
- Taras, V., Steel, P., & Kirkman, B. L. (2012). Improving national cultural indices using a longitudinal meta-analysis of Hofstede's dimensions. *Journal of World Business*, 47, 329-341.
- Thomas, D.C., Brannen, M.Y., & Garcia, D. (2010). Bicultural individuals and intercultural effectiveness. *European Journal of Cross-Cultural Competence and Management*, 1, 315-333.
- Trevino, L., Weaver, G.R., Gibson, D.G., & Toffler, B. (1999). Managing ethics and legal compliance: What works and what hurts. *California Management Review*, 41(2), 131-151.
- Trevino, L.K., Weaver, G.R., & Reynolds, S.J. (2006). Behavioral ethics in organizations: A review. *Journal of Management*, 32(6), 951–990.
- Triandis, H.C. (1995). *Individualism and collectivism*. Boulder, CO: Westview.
- Tsui, A. S., Nifadkar, S. S., & Ou, A. Y. (2007). Cross-national, cross-cultural organizational behavior research: Advances, gaps, and recommendations. *Journal of Management*, 33(3), 426-478.
- Tung, R. (2008). The cross-cultural research imperative: The need to balance cross-national and intranational diversity. *Journal of International Business Studies*, 39, 41-46.
- Tung, R.L., & Verbeke, A. (2010). Beyond Hofstede and GLOBE: Improving the quality of cross-cultural research. *Journal of International Business Studies*, 41, 1259–1274.
- Vitell, S.J., Nwachukwu, S.L., & Barnes, J.H. (1993). The effects of culture on ethical decision-making: An application of Hofstede's typology. *Journal of Business Ethics*, 12, 753-760.
- Voegtlin, C., Patzer, M., & Scherer, A. (2012). Responsible leadership in global business: A new approach to leadership and its multi-level outcomes. *Journal of Business Ethics*, 105, 1-16.
- Wagner, J.A. (1995). Studies of individualism-collectivism: Effects on cooperation in groups. *Academy of Management Journal*, 38, 152-172.
- Wallace, A. F. C. (1970). Culture and personality. Random House, New York.
- Weeks, W., Moore, C., McKinney, J., & Longenecker, J. (1999). The effects of gender and career stage on ethical judgment. *Journal of Business Ethics*, 20, 301–313.
- Westerman, J.W., Beekun, R.I., Stedham, Y., & Yamamura, J. (2007). Peers versus national culture: An analysis of antecedents to ethical decision-making. *Journal of Business Ethics*, 75, 239-252.
- Williamson, O. E. (1985). The economic institutions of capitalism. New York: Free Press.

Zanoni, P, Janssens, M, Benschop, Y & Nkomo, S (2010). Unpacking diversity, grasping inequality: Rethinking difference through critical perspectives. Organization, 17(1), 9-29.

 $\label{eq:TABLE 1}$ Demographic Characteristics for the Respondents in the 48 Societies $^{\rm a}$

	-	Age		Gender	Education	Position	Company size	Industry
	N	Mean	s.d.	(% female)	Mean	Mean	Mean	(% manuf.)
Algeria	100	32.7	7.8	18%	3.5	2.1	1.7	15%
Argentina	96	44.4	9.6	31%	n.a.	2.4	2.1	22%
Australia	173	29.4	7.4	33%	3.8	2.0	2.1	17%
Austria	119	33.0	8.6	62%	3.7	1.3	2.2	30%
Brazil	1115	39.3	9.5	50%	3.9	1.8	2.3	10%
Canada	264	39.8	10.8	41%	4.3	2.1	2.1	5%
China	1087	31.9	7.6	40%	3.7	2.0	2.0	26%
Colombia	184	41.0	11.6	47%	3.5	3.1	2.3	21%
Costa Rica	70	32.6	7.3	42%	3.7	2.2	1.9	23%
Croatia	285	38.4	9.6	55%	3.8	2.1	1.8	18%
Czech Rep.	309	39.0	10.9	56%	3.9	1.8	1.7	39%
Estonia	270	31.6	10.7	71%	3.0	1.6	1.9	7%
France	662	39.9	10.7	39%	3.7	2.7	2.2	21%
Germany	414	39.9	11.5	33%	3.9	2.4	1.9	22%
Greece	170	37.5	8.6	35%	n.a.	1.9	2.2	17%
Hong Kong	447	34.2	8.9	57%	3.0	2.1	1.8	7%
Hungary	128	38.3	10.9	42%	4.6	2.3	1.6	22%
India	285	38.3	12.0	27%	4.5	2.8	2.2	33%
Indonesia	132	37.1	7.5	25%	n.a.	2.1	2.3	30%
Israel	135	33.1	6.5	35%	4.8	2.0	2.4	16%
Italy	297	43.2	10.7	23%	4.7	2.4	2.3	25%
Japan	135	42.6	5.8	5%	4.2	2.7	2.6	51%
Lebanon	101	33.6	8.4	42%	4.1	2.9	1.9	23%
Lithuania	316	43.7	11.4	44%	4.3	2.9	1.3	28%
Macau	609	35.0	8.2	35%	n.a.	2.2	2.1	2%
Malaysia	329	34.6	7.3	40%	3.8	2.1	3.0	100%
Mexico	492	33.6	10.3	44%	3.6	2.3	1.8	27%
Netherlands	207	37.0	7.0	24%	3.4	2.7	2.1	51%
New Zealand	113	43.6	12.4	44%	4.0	2.6	1.8	12%

TABLE 1 (continued)

				G 1	.	.	Company	T 1
		A	ge	Gender	Education	Position	size	Industry
	N	Mean	s.d.	(% female)	Mean	Mean	Mean	(% manuf.)
Pakistan	334	32.5	8.8	13%	4.5	2.5	2.2	34%
Peru	383	34.2	6.8	35%	4.3	2.3	2.1	9%
Portugal	823	35.0	11.1	42%	4.1	2.2	2.1	14%
Russia	338	37.6	8.5	37%	5.1	2.5	2.1	44%
Singapore	899	35.3	9.6	50%	3.8	1.9	2.0	20%
Slovakia	82	40.3	8.2	55%	n.a.	1.8	2.0	4%
Slovenia	300	28.5	7.4	71%	3.2	1.3	1.5	31%
South Africa	303	40.5	9.0	40%	3.8	2.3	2.5	11%
South Korea	283	39.5	9.2	20%	4.2	2.0	2.4	20%
Spain	84	40.2	10.4	16%	3.4	2.6	1.3	25%
Sri Lanka	120	31.4	6.1	23%	4.3	2.6	2.3	35%
Switzerland	357	40.9	13.9	23%	4.1	2.8	2.0	26%
Taiwan	300	41.3	11.0	31%	4.0	2.2	2.2	32%
Thailand	280	37.1	9.9	58%	4.3	2.3	2.0	18%
Turkey	124	40.9	9.3	23%	4.1	3.2	2.0	52%
U.K.	443	40.8	10.1	48%	4.1	2.9	2.2	18%
U.S.	1136	38.2	10.7	50%	4.7	2.2	2.1	13%
Venezuela	134	31.6	6.4	69%	4.0	1.6	2.0	23%
Vietnam	462	37.9	8.6	35%	n.a.	2.2	1.9	16%

^a *Coding*: Education (highest level completed): 1 = 4 or fewer years, 2 = 5 to 8 years, 3 = 9 to 12 years, 4 = 13 to 16 years, 5 = masters degree, 6 = doctorate degree; Position: 1 = professional, 2 = 1st level management, 3 = middle management, 4 = top management; Company size: 1 = less than 100 employees, 2 = 100 -1000 employees, 3 = more than 1000 employees.

	Collecti	vism		Individu	alism	
	Mean	s.d.	α	Mean	s.d.	α
Algeria	4.51	0.48	.73	3.60	0.45	.77
Argentina	4.38	0.61	.89	3.90	0.43	.88
Australia	4.02	0.69	.85	4.34	0.50	.82
Austria	3.98	0.59	.77	3.95	0.46	.84
Brazil	4.33	0.55	.78	3.92	0.44	.73
Canada	4.15	0.61	.86	4.16	0.53	.86
China	4.01	0.57	.86	4.11	0.44	.79
Colombia	4.44	0.54	.85	4.02	0.45	.77
Costa Rica	4.22	0.63	.86	4.13	0.49	.86
Croatia	3.97	0.68	.79	3.96	0.53	.76
Czech Rep.	3.97	0.62	.79	3.99	0.57	.85
Estonia	3.89	0.63	.79	4.07	0.48	.85
France	4.05	0.59	.81	4.07	0.50	.79
Germany	4.04	0.62	.82	4.17	0.51	.82
Greece	4.48	0.53	.85	3.77	0.54	.77
Hong Kong	4.22	0.58	.86	3.95	0.48	.82
Hungary	3.93	0.66	.79	3.95	0.55	.85
India	4.45	0.54	.84	3.95	0.44	.75
Indonesia	4.52	0.50	.87	3.99	0.39	.90
Israel	4.13	0.59	.79	4.22	0.46	.88
Italy	4.38	0.65	.82	3.76	0.51	.83
Japan	3.89	0.67	.80	3.83	0.50	.83
Lebanon	4.18	0.67	.86	4.09	0.52	.79
Lithuania	3.97	0.54	.82	4.02	0.50	.83
Macau	4.17	0.61	.88	4.05	0.46	.84
Malaysia	4.49	0.52	.82	3.93	0.33	.79
Mexico	4.42	0.52	.84	4.00	0.47	.77
Netherlands	4.00	0.59	.83	4.34	0.46	.87
New Zealand	4.02	0.65	.82	4.15	0.51	.81

TABLE 2 (continued)

	Collecti	vism		Individu	alism	
	Mean	s.d.	α	Mean	s.d.	α
Pakistan	4.37	0.56	.84	4.17	0.45	.84
Peru	4.35	0.58	.86	4.06	0.46	.80
Portugal	4.18	0.61	.82	3.99	0.52	.78
Russia	3.93	0.55	.80	4.08	0.55	.80
Singapore	4.43	0.64	.87	3.97	0.55	.84
Slovakia	4.15	0.55	.74	3.64	0.46	.72
Slovenia	3.80	0.54	.80	4.13	0.45	.83
South Africa	4.32	0.69	.88	3.94	0.51	.88
South Korea	4.10	0.59	.79	4.14	0.48	.82
Spain	4.48	0.49	.76	3.92	0.45	.85
Sri Lanka	4.07	0.58	.89	3.80	0.42	.89
Switzerland	4.00	0.63	.78	4.13	0.48	.83
Taiwan	4.22	0.56	.90	4.02	0.47	.90
Thailand	4.58	0.57	.76	3.81	0.51	.75
Turkey	4.25	0.62	.86	3.95	0.54	.86
UK	3.90	0.67	.85	4.21	0.50	.78
US	4.30	0.62	.83	4.09	0.48	.79
Venezuela	4.57	0.54	.85	4.00	0.41	.88
Vietnam	4.43	0.54	.86	3.85	0.47	.80

TABLE 3

Subordinate Influence Ethics Dimensions

Pro-Organizational Ethics Behavior

These behaviors may be defined as the "organizational person" approach to gain influence in that these behaviors reflect those that are typically prescribed and/or sanctioned by organizations for their subordinates. These may be viewed as behaviors that are most ethical and that tend to be directly beneficial to the organization. Pro-Organizational behaviors include acts such as getting the job done, behaving in an appropriate manner, developing good working relationships, and working overtime.

Image Management Behavior

These behaviors may be defined as the "get others to like me" approach to gain influence in that they are intended to be non-confrontational in nature (e.g., ingratiatory). As such, they have a 'soft' self-orientation. Image Management behaviors include acts such as volunteering for undesirable tasks to make themselves appreciated by the superior, and attempting to act in a manner that they believe will result in others admiring them.

Self-Serving Ethics Behavior

These behaviors may be defined as the "it's me first" approach to gain influence in that these behaviors show self-interest being of paramount importance, and thus being above the interests of others and the organization. Thus, they have a 'hard' self-orientation. Whether these behaviors help or harm the organization is secondary to the individual meeting his/her goals and thus are likely to be determined by the situation. Self-Serving behaviors include acts such as blaming others for mistakes, spreading rumors, and taking credit for others' work.

Maliciously Intended Ethics Behavior

These behaviors may be defined as the "burn, pillage, and plunder" approach to gain influence in that they are intended to directly hurt others and/or the organization, to facilitate personal gain. These may be viewed as behaviors that are most unethical, and in many industrialized societies these behaviors would also be considered illegal. Maliciously Intended behaviors include acts such as making threatening phone calls to co-workers, blackmail, and stealing corporate documents.

TABLE 4

Perceptions of Subordinate Influence Ethics: Society Adjusted Means, Standard Deviations and Scale Reliabilities

	Pro-orga	anization	al	Image m	nanagemen	ıt	Self-ser	ving		Malicio	Maliciously intended		
	Mean	s.d.	α	Mean	s.d.	α	Mean	s.d.	α	Mean	s.d.	α	
Algeria	4.41	0.81	.77	4.99	1.52	.73	3.39	1.01	.65	2.22	0.53	.80	
Argentina	6.44	0.63	.74	4.30	1.06	.73	2.16	0.96	.85	1.70	0.35	.73	
Australia	6.11	0.80	.80	5.12	1.07	.70	2.71	1.15	.86	1.50	0.66	.83	
Austria	6.33	0.56	.74	4.68	1.07	.75	2.44	1.00	.84	1.58	0.46	.79	
Brazil	6.53	0.57	.66	4.15	1.36	.76	2.35	0.82	.80	1.70	0.40	.75	
Canada	6.44	0.52	.76	5.08	0.97	.75	2.22	1.02	.91	1.52	0.32	.75	
China	6.20	0.57	.76	4.88	1.11	.76	2.60	0.91	.82	1.65	0.48	.75	
Colombia	6.45	0.53	.68	4.44	1.21	.80	1.99	0.68	.77	1.77	0.36	.69	
Costa Rica	6.23	0.62	.74	4.45	1.05	.62	2.15	0.99	.86	1.86	0.41	.70	
Croatia	5.91	0.83	.66	4.37	1.13	.70	3.18	1.38	.87	1.80	0.63	.77	
Czech Rep.	6.36	0.75	.66	4.66	1.09	.70	2.55	1.19	.90	1.64	0.39	.70	
Estonia	6.29	0.68	.78	4.40	1.20	.73	2.59	0.96	.80	1.72	0.48	.79	
France	6.51	0.49	.66	4.18	1.33	.81	2.41	0.89	.75	1.77	0.43	.71	
Germany	6.20	0.67	.73	4.99	1.18	.82	2.56	1.09	.86	1.56	0.44	.79	
Greece	6.44	0.55	.58	3.87	1.24	.72	2.18	0.76	.74	1.78	0.37	.69	
Hong Kong	6.23	0.60	.82	5.06	1.04	.73	2.73	1.12	.88	1.46	0.41	.77	
Hungary	6.17	0.68	.70	5.11	1.03	.69	2.90	1.17	.87	1.49	0.40	.69	
India	6.14	0.88	.78	4.20	1.29	.80	2.79	1.33	.92	1.74	0.66	.63	
Indonesia	6.16	0.53	.64	5.07	1.17	.68	2.53	0.82	.66	1.73	0.47	.81	
Israel	6.24	0.55	.75	5.23	0.92	.65	2.18	1.04	.86	1.49	0.40	.83	
Italy	6.39	0.60	.69	4.97	0.99	.77	2.83	1.16	.88	1.52	0.38	.60	
Japan	6.05	0.36	.61	5.16	0.87	.72	1.80	0.45	.71	1.36	0.27	.64	
Lebanon	6.32	0.66	.73	4.45	1.13	.76	2.62	1.00	.87	1.67	0.51	.73	
Lithuania	6.19	0.52	.53	4.44	1.01	.64	2.41	1.02	.82	1.71	0.37	.52	

TABLE 4 (continued)

	Pro-orga	anization	al	Image m	anagemen	t	Self-ser	ving		Malicio	usly inter	nded
	Mean	s.d.	α	Mean	s.d.	α	Mean	s.d.	α	Mean	s.d.	α
Macau	6.20	0.67	.73	4.94	1.08	.72	2.65	1.04	.87	1.55	0.53	.88
Malaysia	6.15	0.62	.72	5.00	1.03	.71	2.69	1.01	.80	1.64	0.56	.87
Mexico	6.35	0.69	.70	4.50	1.10	.66	2.10	0.74	.81	1.87	0.47	.71
Netherlands	6.45	0.33	.60	5.15	0.81	.66	1.76	0.39	.77	1.58	0.26	.60
New Zealand	6.61	0.51	.76	4.99	1.05	.81	2.22	0.90	.86	1.53	0.28	.65
Pakistan	5.68	0.92	.70	4.46	1.35	.71	3.34	1.46	.85	1.96	0.79	.80
Peru	6.38	0.51	.64	4.42	1.05	.73	2.08	0.76	.82	1.70	0.39	.75
Portugal	6.40	0.52	.64	4.74	1.08	.75	2.27	0.89	.86	1.58	0.36	.67
Russia	6.16	0.68	.71	4.63	1.21	.74	2.90	0.89	.63	1.80	0.51	.71
Singapore	6.31	0.58	.76	4.82	1.12	.82	2.34	0.96	.89	1.57	0.49	.86
Slovakia	6.34	0.61	.81	4.18	1.12	.78	2.68	0.92	.57	1.68	0.37	.62
Slovenia	6.15	0.72	.51	4.71	1.11	.70	2.84	1.11	.79	1.66	0.47	.75
South Africa	6.17	0.82	.69	4.84	1.13	.78	2.98	1.34	.90	1.60	0.49	.85
South Korea	6.37	0.54	.79	5.18	1.02	.74	1.98	0.68	.75	1.76	0.38	.81
Spain	6.41	0.60	.79	4.43	1.18	.75	2.20	0.76	.81	1.84	0.53	.72
Sri Lanka	5.85	0.56	.76	4.15	1.01	.75	2.21	0.99	.85	1.45	0.50	.82
Switzerland	6.44	0.43	.59	4.82	1.07	.77	1.97	0.66	.77	1.60	0.30	.61
Taiwan	6.21	0.52	.68	5.61	1.12	.73	2.44	0.93	.83	1.61	0.51	.78
Thailand	6.45	0.44	.58	5.24	0.88	.65	2.24	0.73	.75	1.52	0.35	.65
Turkey	6.61	0.44	.54	4.50	1.20	.69	1.97	0.63	.72	1.68	0.33	.65
UK	6.44	0.52	.62	5.08	0.93	.76	2.28	1.00	.86	1.41	0.33	.66
US	6.49	0.48	.66	5.21	0.97	.72	1.90	0.73	.78	1.55	0.29	.62
Venezuela	6.41	0.56	.75	4.23	1.20	.72	1.98	0.61	.74	1.87	0.38	.52
Vietnam	6.31	0.53	.66	4.95	1.05	.64	2.45	0.77	.67	1.71	0.39	.63

TABLE 5

Descriptive Statistics: Means, Standard Deviations, and Correlations ^a

		Mean	s.d.	1	2	3	4	5	6	7						
	Individual-level															
1.	Collectivism	4.20	.63													
2.	Individualism	4.01	.50	62												
3.	Pro-organizational	6.25	.69	.03	05											
4.	Image management	4.71	1.18	10	.12	18										
5.	Self-serving	2.42	1.03	.01	.01	56	04									
6.	Maliciously intended	1.67	.47	.12	05	24	44	.01								
7.	Age	37.13	10.16	.13	23	.11	11	03	.02							
8.	Gender	.39	.48	01	11	.04	03	.02	04	15						
	Societal-level	Mean	s.d.	1	2	3	4	5	6	7	8	9	10	11	12	13
1.	Collectivism	4.20	.21													
2.	Individualism	4.01	.15	43												
3.	Pro-organizational	6.24	.33	06	.29											
4.	Image management	4.73	.43	17	.27	09										
5.	Self-serving	2.46	.39	03	23	65	02									
6.	Maliciously intended	1.70	.19	.39	19	44	50	.35								
7.	GDP pc ppp (log)	9.47	.82	43	.28	.30	.26	33	45							
8.	VSM Individualism	45.02	23.69	38	.22	.14	.09	05	33	.49						
9.	Meta-analytic VSM Individualism	.24	.55	46	.62	.14	.02	18	05	.55	.69					
10.	In-group collectivism (GLOBE)	5.63	0.32	.06	.13	.26	05	15	.13	.11	.12	.17				
11.	Institutional collectivism (GLOBE)	4.76	0.46	.51	40	.39	58	08	.46	21	20	27	.07			
12.	Embeddedness (Schwartz)	2.28	0.52	.11	00	19	.06	01	01	55	46	42	52	22		
13.	Affective autonomy (Schwartz)	4.46	0.41	40	.15	.21	11	21	.00	.46	.45	.53	.14	.20	55	
14.	Intellectual autonomy (Schwartz)	4.80	0.32	01	.16	.40	01	25	09	.52	.47	.50	.53	.31	63	.59

^a Total N=48 societies (16,229 respondents); N=46 VSM value, N=29 meta-analytic VSM, N=36 GLOBE values, N=30 Schwartz values. For individual-level correlations, society samples are counterweighted to be of equal size. Gender coded as 1= female and 0= male. Individual-level correlations r>|.03| significant at p<.01 level; societal-level correlations in bold font significant at p<.05 level.

TABLE 6
HLM Comparisons of Individual-level and Societal-level Values as Predictors of Perceived Ethical Behaviors (N = 48 Societies) ^a

	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8
Pro-organizational								
Intercept	6.215***	6.256***	6.207***	6.214***	6.233***	6.216***	6.236***	6.235***
Individual-level								
Age	$.003^{\dagger}$.002	.001	$.003^{\dagger}$	$.003^{\dagger}$.002	.001	.001
Gender	.006	.004	018	.006	.009	.004	015	016
Collectivism		.055***				.055***		024
Individualism			142***				143***	161***
Societal level								
GDP pc ppp (log)	.112	.126	.126	.121	.085	.118	.080	.103
Collectivism				.064		061		.111
Individualism					.510		.550	.605
Deviance	27984.65	27904.03	27771.86	27984.60	27982.01	27903.98	27760.77	27749.96
Number of parameters	11	16	16	12	12	17	17	24
Δ Deviance vs. Model 1		80.62***	212.79***	0.05	2.64	80.67***	223.88***	234.69***
Pseudo-R ²	.013	.038	.023	.013	.019	.038	.031	.067
Image management								
Intercept	4.667***	4.669***	4.675***	4.666***	4.681***	4.668***	4.687***	4.683***
Individual-level								
Age	019***	018***	016***	019***	019***	018***	016***	017***
Gender	061*	054*	024	061*	060*	055*	024	036
Collectivism		125***				126***		072**
Individualism			.163***				.159***	.101*
Societal level								
GDP pc ppp (log)	.174*	.174**	.183*	.180*	$.130^{\dagger}$.209*	.125	.157*
Collectivism				.045		.236		.353
Individualism					.597		.443	.617
Deviance	45674.42	45552.73	45567.90	45674.39	45670.62	45551.99	45565.80	45355.78
Number of parameters	11	16	16	12	12	17	17	24
Δ Deviance vs. Model 1		121.69***	106.52***	0.03	3.80^{\dagger}	122.43***	108.62***	318.64***
Pseudo-R ²	.029	.040	.039	.029	.035	.035	.040	.035

Table 6 (continued)

	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7	Model 8
Self-serving								
Intercept	2.415***	2.434***	2.421***	2.418***	2.407***	2.418***	2.409***	2.413***
Individual-level								
Age	$.004^{\dagger}$	$.003^{\dagger}$	$.005^{\dagger}$	$.004^\dagger$	$.004^\dagger$	$.003^{\dagger}$.005*	.005
Gender	.038	.039	.056*	.038	.038	.039	$.056^{\dagger}$.069*
Collectivism		.017				.018		.113***
Individualism			.104***				.104***	.193***
Societal level								
GDP pc ppp (log)	154*	158*	173*	208*	136*	221**	148*	450**
Collectivism				384		430		542*
Individualism					320		450	204*
Deviance	41467.35	41428.14	41385.72	41465.30	41466.51	41425.57	41384.01	41322.21
Number of parameters	11	16	16	12	12	17	17	24
Δ Deviance vs. Model 1		39.21***	81.63***	2.05	0.84	41.78***	83.34***	145.14***
Pseudo-R ²	.032	.033	.041	.039	.038	.040	.042	.056
Maliciously intended								
Intercept	1.681***	1.681***	1.681***	1.678***	1.678***	1.678***	1.678***	1.677***
Individual-level								
Age	.003**	.003**	.003**	.003**	.003**	.003**	.003**	.003**
Gender	037*	038*	039*	037*	037*	038*	039*	032^{\dagger}
Collectivism		.049***				.048***		.069***
Individualism			025*				015	.041**
Societal level								
GDP pc ppp (log)	110**	109***	112***	068**	098**	076*	100**	072*
Collectivism				.286*		.217		.184
Individualism					151		186	161
Deviance	18525.44	18395.91	18488.26	18520.13	18524.16	18393.08	18486.51	18369.97
Number of parameters	11	16	16	12	12	17	17	24
Δ Deviance vs. Model 1		129.53***	37.18***	5.31*	1.28	132.36***	38.93***	155.47***
Pseudo-R ²	.035	.045	.040	.051	.041	.050	.043	.059

 $[^]a$ Unstandardized coefficient estimates are reported. † p < .10, * p < .05, ** p < .01, *** p < .001

TABLE 7

HLM Results for Alternative Collectivism and Individualism Societal Values Dimensions as Predictors of Perceived Ethical Behavior ^a

Model		Pro- organizational	Image management	Self- serving	Maliciously intended
I	VSM Individualism/collectivism (γ_{01})	0001	.001	.001	003*
1	Deviance: Covariate model	26634.43	43553.79	39407.15	17422.34
2	Δ deviance: Individual-level values	196.42***	152.33***	123.32***	120.69***
3	Δ deviance: VSM Individualism	0.00	0.27	1.66	2.56
II	Meta-analytic VSM Individualism/collectivism (γ ₀₁)	.033	.030	.150	.036
1	Deviance: Covariate model	17290.49	29232.82	26767.82	11061.01
2	Δ deviance: Individual-level values	174.88***	106.25***	109.35***	95.48***
3	Δ deviance: Meta-analytic Individualism	0.35	0.06	2.09	0.81
III	GLOBE cultural values				
a	In-group collectivism (γ_{01})	.166*	075	219	.055
b	Institutional collectivism (γ_{01})	.182**	428***	189	.138**
1	Deviance: Covariate model	20616.49	35172.10	31219.54	13213.50
2	Δ deviance: Individual-level values	175.33***	150.39***	112.46***	129.50***
3a	Δ deviance: In-group collectivism	4.82*	0.18	1.78	0.90
3b	Δ deviance: Institutional collectivism	10.69**	12.26***	2.13	10.60**
IV	Schwartz societal values				
a	Embeddedness (γ_{01})	033	.109	150	010
b	Affective autonomy (γ_{01})	.037	180	077	.054
c	Intellectual autonomy (γ ₀₁)	.445***	119	083	.097
1	Deviance: Covariate model	18617.43	31754.66	28383.87	12030.86
2	Δ deviance: Individual-level values	191.64***	124.03***	119.49***	104.78***
3a	Δ deviance: Embeddedness	0.30	0.61	1.22	0.05
3b	Δ deviance: Affective autonomy	0.16	1.28	0.28	2.69
3c	Δ deviance: Intellectual autonomy	17.25***	0.21	0.14	1.80

 $[^]a$ Unstandardized coefficient estimates are reported. Deviance statistics df = 11 for model 1, df = 2 for model 2, df =1 for model 3. † p < .10, * p < .05, ** p < .01, *** p < .001

TABLE 8

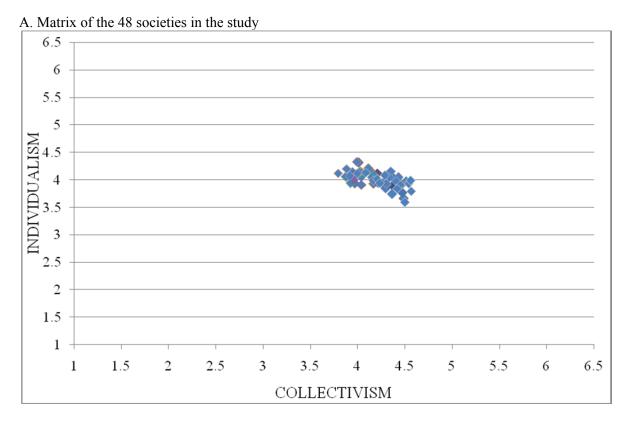
Summary of Relationships for Collectivism and Individualism Values with Ethics Behaviors at the Individual and Societal Levels of Analyses

		Significance/Dire	ection of Relationship
Values	Ethics Behaviors	Individual-level	Societal-level
Collectivism	Pro-organizational Image management Self-serving Maliciously intended	POSITIVE NEGATIVE n.s. POSITIVE	n.s. n.s. n.s POSITIVE
Individualism	Pro-organizational Image management Self-serving Maliciously intended	NEGATIVE POSITIVE POSITIVE NEGATIVE	n.s. n.s. n.s.

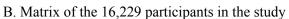
n.s. = Nonsignificant

FIGURE 1

Comparison of the Societal-level and Individual-level Matrices for Collectivism by Individualism



(Figure 1, continued)



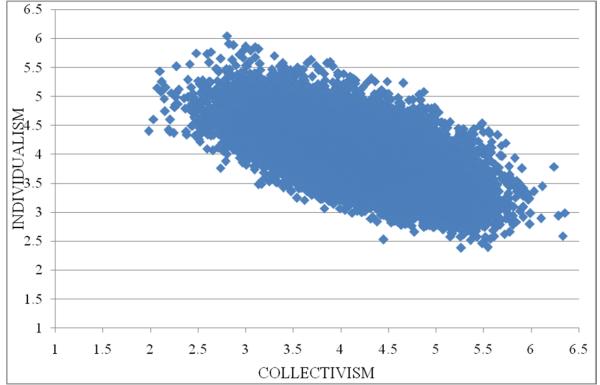


FIGURE 2

Locations of the 48 Societies on the Matrix of Collectivism by Individualism

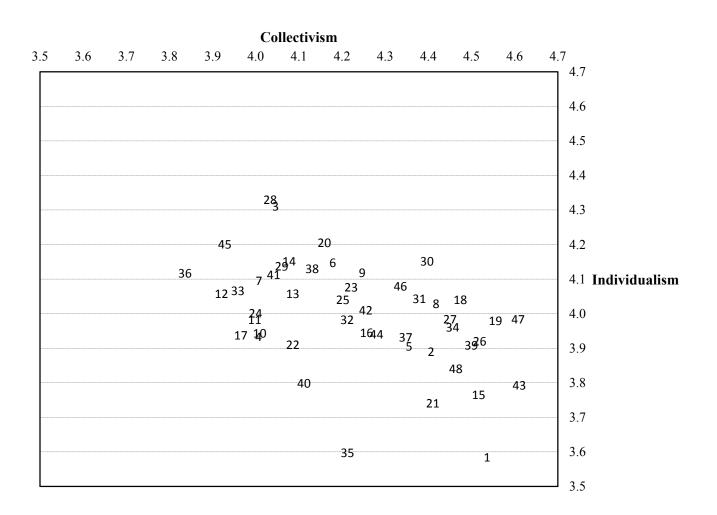


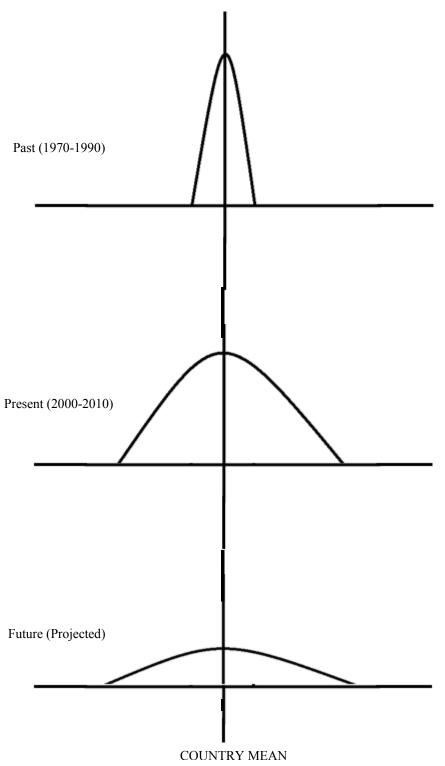
FIGURE 2 (continued)

LEGEND

#	Society	#	Society
1	Algeria	25	Macau
2	Argentina	26	Malaysia
3	Australia	27	Mexico
4	Austria	28	Netherlands
5	Brazil	29	New Zealand
6	Canada	30	Pakistan
7	China	31	Peru
8	Colombia	32	Portugal
9	Costa Rica	33	Russia
10	Croatia	34	Singapore
11	Czech Republic	35	Slovakia
12	Estonia	36	Slovenia
13	France	37	South Africa
14	Germany	38	South Korea
15	Greece	39	Spain
16	Hong Kong	40	Sri Lanka
17	Hungary	41	Switzerland
18	India	42	Taiwan
19	Indonesia	43	Thailand
20	Israel	44	Turkey
21	Italy	45	U.K.
22	Japan	46	U.S.
23	Lebanon	47	Venezuela
24	Lithuania	48	Vietnam

FIGURE 3

A Longitudinal Approximation of Intra-Cultural Variation (ICV)



Adapted from: Au, K., & Cheng, M. (2002). Intra-cultural variation and job autonomy in 42 countries. *Organization Studies*, 25, 1339-1362.