

**Moral Attentiveness Across Cultures: A Comparative Study
of the United States and Taiwan**

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August 19, 2014

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Abstract

Moral attentiveness is a useful concept to investigate ethical decision-making and explain individual differences in the amount of attention paid to moral aspects of life. Although cultural influences on ethics have been documented, little is known about the affect of culture on moral attentiveness. Using a theoretical framework based on Hofstede's typology and social cognition theory and a research sample from Taiwan and the United States, this study examines the impact of culture on moral attentiveness. The results demonstrate that moral attentiveness may differ across cultures and thus influence how businesspeople respond to ethical dilemmas in a globalized business world.

Keywords: Hofstede's Cultural Typology, Moral Attentiveness, Perceptual Moral Attentiveness, Reflective Moral Attentiveness

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Introduction

The social context in which a company operates may influence ethical decision-making from one country to another. Therefore, cultural differences cannot be ignored when examining business ethics in a globalized world (Hunt and Vitell 2006). For example, research demonstrates that culture impacts the moral philosophies of marketing managers in United States, Australia, and Malaysia (Karande, Rao, and Singhapakdi 2002). In addition, culture affects how business professionals in Brazil and the United States assess the ethical content of situations (Beekun, Stedham, and Yamamura 2003).

Moral attentiveness (Reynolds, 2008) is one of the key constructs used in business ethics research to measure individual awareness of morality and ethics. Despite the growing recognition that culture may impact ethical decision-making, little research has been done to examine the affect of culture on moral attentiveness. Using social cognitive theory (Fiske and Taylor, 1991) and Hofstede's (2004) cultural typology, this study investigates the relationship between culture and the perception of ethical problems. Because today's business students are likely to become tomorrow's business leaders, a sample of undergraduate business students in Taiwan and the United States was used. The results of this study help to explain how cultural differences influence moral attentiveness, offering several implications for global business ethics research and international management practice.

Literature Review and Research Hypotheses

Moral Attentiveness

Hunt and Vitell (1986) suggest that the first step in ethical decision-making is being able to perceive that an ethical or moral problem exists. Similarly, Hartmann (2000) pointed out the critical role of an individual's perception in the assessment of ethical behavior. Beekun et al. (2003) extended this view by suggesting that our own perception, other's perceptions of our actions and perception of "universal laws" may influence ethical decision-making. According to these frameworks, the awareness of or attention to moral or ethical aspects of a situation is the result of an individual's ability to retrieve moral cognitive frameworks from memory (Wurthmann 2013). To this end, Reynolds' (2008) developed the concept of moral attentiveness to explain individual differences in the amount of attention paid to morality or moral matters.

Reynolds' (2008) concept of moral attentiveness refers to "the extent to which an individual chronically perceives and considers morality and moral elements in his or her experience" (Reynolds 2008; p. 1029). Drawing on social cognitive theory, Reynolds suggests that people perceive and encode stimuli, giving different levels of attention to different aspects of incoming information based on vividness, salience and accessibility (Fiske and Taylor 1991). Reynolds (2008) argues that morality constitutes a distinct cognitive framework that individuals can access whenever they confront moral or ethical dilemmas. People who are able to access this moral cognitive framework persistently view incoming stimuli through a lens focused on the concepts of morality and rely on that

lens to make sense of experience. Thus, moral attentiveness represents an individual's persistent or "chronic" attention to the moral aspects of experience. In other words, individuals who regularly access a moral cognitive framework will analyze and reflect on incoming information through a lens focused primarily on morality.

Chronic attention to morality is what differentiates moral attentiveness from moral awareness. Moral awareness is situation-specific, where an individual determines if a situation or action has a moral dimension (Rest, 1986). In contrast, moral attention reflects one's persistent attention to the moral aspects of life. Increasing moral attentiveness may increase one's accessibility to morally-salient and vivid stimuli, which in turn may determine individual differences in the amount of attention paid to moral or ethical matters (Reynolds 2008). Moral attentiveness is a general approach that allows people to distinguish what is moral from what is non-normal according to their cognitive framework of morality. A person's cognitive framework of morality configures his or her perceptions, knowledge and attitude toward morality and ethics. In other words, moral attentiveness allows an individual to activate or access the cognitive framework of morality when an ethical issue is encountered.

Reynolds (2008) further suggests that an individual's moral attentiveness includes two dimensions—perceptual and reflective awareness. Individuals with perceptual awareness tend to focus on the moral aspects of their experiences, which may shape and increase their ability to identify ethical dilemmas. Thus, this accessibility leads an individual to screen for the moral significance of information. In other words, perceptually morally attentive individuals are more cognizant of the moral content and consequences of their behavior. However, they may also have a tendency to over-

represent or exaggerate their assessments. The second dimension of moral attentiveness is reflective awareness, which directly and automatically influences moral behavior. Previous research suggests that moral attentiveness may shape one's assessments of experiences and behavioral options (May and Pauli, 2002; Rest, 1986). Thus, persistent awareness of the moral content of behavior may create an automatic response through associations, which can happen without deliberate or intentional actions (Reynolds 2008). Thus, reflectively moral attentiveness may guide an individual in an automatic way toward moral behavior. This view is consistent with previous research, which demonstrates that much of moral decision making occurs automatically or reflexively (e.g. Haidt, 2001).

Moral Attentiveness Across Cultures

People everywhere use cognitive frameworks or schemas to understand the world, with culture shaping some of the basic ways they automatically perceive and think (Aronson, Wilson and Akert, 2010). As a result, businesspeople from different cultures may approach moral or ethical decision-making in different ways. Despite the growing recognition that culture may impact ethical decision-making, little research has been done to examine the affect of culture on moral attentiveness—one of the key constructs used in business ethics research. In this study, we propose that cultural differences between the United and Taiwan may influence an individual's perceptual and reflective moral attentiveness. As shown in Table 1, scores for Hofstede's (20013) cultural dimensions differ in the United States and Taiwan across all five dimensions. In this study, we examine the affect of three of these dimensions—power distance, individualism and uncertainty avoidance—on moral attentiveness.

Power Distance. Hofstede (2013) define power distance as “the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally.” People in countries with a large power distance, such as Taiwan, are more likely to accept inequality in power and authority in the society. They tend to rely more on their superiors and formal norms for guidance on appropriate behavior rather than their peers and informal norms (Ferrell et al., 1983). On the other hand, people in countries with a small power distance, such as the United States, are less likely to accept inequality in power and tend to look more to their peers and informal norms.

Perceptual moral attentiveness involves how an individual actively screens or considers information stimuli relating to morality (Reynolds 2008). Differences in power distance may influence how people process information sources in difference cultures. As a result, people in countries with a large power distance may rely on information sources from professional, industries, or formal codes of ethics to develop their perceptual moral attentiveness. Conversely, people in a country with a small power distance are likely to rely on their peers or informal sources. Thus, people in different power distance cultures differ in selecting their information sources or stimuli relating to morality. The influences from formal groups may be more important to people in a country with a high power distance (Taiwan), but less important to people in a country with a low power distance (United States).

In addition, power distance may influence reflective moral attentiveness. People in a country with a large power distance are more likely to accept formal norms. Thus, they are more likely to internalize formal norms of ethics in their culture, which then

become their automatic schema of morality. Accordingly, such schema of morality may guide their moral behaviors or actions in an automatic way. On the other hand, people in a country with a small power distance are less likely to internalize formal norms of ethics or morality due to their low acceptance for inequality in power. Therefore, we suggest that people in a country with a larger power distance (Taiwan) may exhibit a higher level of reflective moral attentiveness than people in a country with a smaller power distance (United States).

Individualism. According to Hofstede (2013), “individualism is defined as a preference for a loosely-knit social framework in which individuals are expected to take care of themselves and their immediate families only.” On the other hand, collectivism “represents a preference for a tightly-knit framework in society in which individuals can expect their relatives or members of a particular in-group to look after them in exchange for unquestioning loyalty” (Hofstede, 2013).

People in countries that are high on individualism tend to think about their own interests. To protect their own interests, they are more likely to develop their own cognitive framework of ethics and they might be more cognizant of the potentially unethical content or consequences of unethical conduct. Thus, their perceptual moral attentiveness may be higher than their counterparts in countries that are low on individualism. Additionally, as they tend to consider their own well-being first, their individual interests will guide their moral actions or behavior automatically, rather than the welfare of others in society. Therefore, we suggest that people in countries that are high on individualism (United States) may be low on reflective moral attentiveness, compared to those in countries that are low on individualism (Taiwan).

People in countries that are high on collectivism tend to make moral decisions or actions depending upon the nature of the situation and circumstances (Karande et al., 2002). Group influences are more likely to be important. They might be low on perceptual moral attentiveness because they tend to employ their groups' framework of ethics, rather than developing their own cognitive framework of ethics. Thus, people in a country that are high on collectivism (Taiwan) are likely to exhibit a lower level of perceptual moral attentiveness than their counterparts in countries that are low on collectivism (United States).

Nevertheless, because people in a high collectivism culture have a tightly-knit framework in a society, their moral actions or behaviors depend on the formal norms and the welfare within the culture. Accordingly, they are more likely to internalize the framework of morality from their groups or societies. Similarly, Beekun et al. (2003) suggest that people from a collectivistic culture focus on actions that lead to the greatest benefit for most members of a group. Taken together, we would argue that people in countries that are high on collectivism (Taiwan) are more likely to exhibit higher levels of reflective moral attentiveness than their counterparts in countries that are low on collectivism (United States). Alternatively, people in high collectivism culture tend to be more loyal to their group or organization, and therefore might be tempted to act in ways that will harm external stakeholders in order to protect their organizations (Karande et al., 2002). In other words, collectivism may impact on reflective moral attentiveness in both directions.

Uncertainty Avoidance. According to Hofstede (2013), uncertainty avoidance refers to the degree to which the members of a society feel uncomfortable with

uncertainty and ambiguity. A country with high uncertainty avoidance maintains rigid codes of belief and behavior and is intolerant of unorthodox behavior and ideas. A country with low uncertainty avoidance maintains a more relaxed attitude in which practice counts more than principles, and is thus more tolerant of ambiguity or uncertainty.

People from countries that are high on uncertainty avoidance are more likely to be intolerant of any deviations from group or organizational norms than their counterparts from countries that are low on uncertainty avoidance. Deviants are not expected to be tolerated in countries that are high on uncertainty avoidance (Vitell et al., 1993). As a result, they strongly rely on formal or organizational norms to develop their cognitive framework of morality, instead of developing their schema of morality on their own. Developing one's own schema requires more persistent attention to moral stimuli, which will increase accessibility to morality. In other words, compared to their counterparts in countries that are low on uncertainty avoidance, people in countries that are high on uncertainty avoidance (Taiwan) might be less perceptually moral attentive due to infrequent chronic accessibility.

Moreover, people from countries that are low on uncertainty avoidance tend to take more risks and, therefore, might act to improve organizational performance, even if these actions are harmful to others (Karande et al. 2002). On the other hand, people from countries that are high on uncertainty avoidance take fewer risks, which would lead them to follow group or organizational norms automatically. Thus, people from countries that are high uncertainty avoidance (Taiwan) might exhibit a higher level of reflective moral

attentiveness than their counterparts from countries that are low uncertainty avoidance (United States).

In summary, based on cultural differences in power distance, individualism and uncertainty avoidance, we suggest that individuals in the United States may differ from those in Taiwan on moral attentiveness, including perpetual and reflective moral attentiveness. However, it is not possible to hypothesize the direction of differences because multiple dimensions of culture influence perceptual and reflective moral attentiveness at the same time and in potentially conflicting ways. Thus, the following hypotheses were formulated:

H1: Differences exist in perceptual moral attentiveness between the USA and Taiwan.

H2: Differences exist in reflective moral attentiveness between the USA and Taiwan.

METHODOLOGY

Date Collection and Measures

An online survey was conducted to collect data from undergraduate students of business schools in Taiwan (n=93) and the United States (n=106). The Taiwanese school is a private university on the West Coast of Taiwan. The American school is an AACSB-accredited public university on the East Coast of the United States. Both schools have similar populations of undergraduate students and include a required business ethics

course in their curriculum. The American survey was administered first and then translated into Chinese for the Taiwanese students. Using the same instructions, the researcher stated that all the responses would be kept confidential. The questionnaire was developed in English and translated into Chinese using back-translation techniques, which involves translating the survey from Chinese back into English to make sure the integrity of the survey questions and responses were maintained (Brislin et al., 1973). Pretests on questionnaires were conducted before the final data collection.

To measure the dependent variable—moral attentiveness—we used an adapted version of Reynolds's (2008) 12-item moral attentiveness scale, including perceptual and reflective dimensions. All items were measured using 7-point Likert scales. The dependent variables were country and gender. We conducted reliability and CFA tests of each measure for both countries. As shown in Table 2, the fit indexes with GFI, CFI, TLI, and RMSEA suggest an appropriate fit model (GFI=.920;CFI=.925; TLI=.904; RMSEA=.085). The results indicate that measures were considered appropriate (Hair et al. 2012). We also included gender as dependent variable because extensive previous research suggests gender may influence morality perception and decision-making (Gilligan 1982; Roxas & Stoneback 2004).

Because there are two sample groups, a test for measurement invariance was conducted to compare the non-constrained with non-constrained models. The difference on Chi-square was 17, and the difference on degrees of freedom was 11, which was not statistically significant ($p < .0108$). The results indicated measure invariance between the U.S. and Taiwan samples. Thus, composite measures for perceptual and reflective moral attentiveness constructs were computed to analyze research hypotheses.

ANALYSIS AND RESULTS

MANOVA was conducted by using perceptual and reflective moral attentiveness as the dependent variables, and country (Taiwan/US) and gender (male/female) as independent variables. MANOVA results found significant main effects of country on the two dependent measures (Wilks' Lambda=.886, $F(2, 198)= 12.749$, $P<.000$). However, gender effects on the dependent variables were not significant (Wilks' Lambda=.985, $F(2, 198)= 1.489$, $P<.228$).

ANOVA was conducted to test H1 and H2. As shown in Table 3, the difference between Taiwanese and the American samples on perceptual moral attentiveness was significant ($F(1, 199)= 22.802$, $P<.000$), but no gender difference was found ($F(1, 199)= 1.630$, $P<.203$). H1 was supported. Likewise, the difference on reflective moral attentiveness between the two countries was significant ($F(1, 199)= 22.370$, $P<.000$), but not gender difference ($F(1, 199)= .048$, $P<.826$). H2 was supported. The results reveal that the mean of perceptual moral attentiveness in the United States (3.98) was higher than that in Taiwan (3.32). Also, the average of perceptual moral attentiveness in the United States (4.29) was higher than that in Taiwan (3.61). However, no gender difference was found.

DISCUSSION, LIMITATIONS & IMPLICATIONS

Moral attentiveness (Reynolds 2008) is a useful and practical concept to investigate moral conduct and ethical decision-making in business and explain individual differences in the amount of attention paid to moral aspects of life. Although cultural influences on ethics have been documented in the literature (Hunt and Vitell 1986; Vitell et al. 1993), little is known about the impact of culture on moral attentiveness. Thus, this study took the first step to investigate the affect of culture on moral attentiveness. Using a theoretical framework based on Hofstede's typology (Hofstede Center 2013) and social cognition theory (Fiske and Taylor 1991), we developed hypotheses suggesting that cultural differences exist on the two dimensions of moral attentiveness, including perceptual and reflective moral attentiveness. The results seem to support our argument that moral attentiveness may differ across cultures.

In a globalized business world, the knowledge of how culture affects ethical decision-making is useful for companies operating in different countries with employees of diverse backgrounds. Although corporate codes of ethics provide an approach to train employees to make ethical decisions, it is important to recognize possible differences on employees' moral awareness due to their cultural backgrounds. For example, employees in a country that is high on collectivism may rely on information or social clues from superiors or formal norms when confronting ethical decisions. Thus, the influences of top managers may become more important in these cultural contexts. Similarly, employees in countries with high collectivism may be more loyal to their organization and,

therefore, may not see harm to external stakeholders as unethical. More research is needed to determine how and why these outcomes may occur.

Although this study was conducted only on undergraduate business students in Taiwan and the United, it provides a useful starting point to understand the affect of culture on moral attentiveness. However, the findings are limited to the population of undergraduate business students. Future research should investigate other demographic groups or professional populations, such as accountants, marketing practitioners, or financial professions. In addition, only two countries were included in this study. Future research should include more cultures or countries to examine diverse cultural effects on moral attentiveness.

Another limitation and area for consideration in future research is the fact that Hofstede's framework does not take into consideration the differences that exist among countries in the content and enforcement of legal and political system. Vogel (1992) suggested that the norms of business in ethics are higher in the United States than in other industrialized countries such as Japan because the American legal system is distinct and powerful and provides stringent enforcement of the law. Therefore, people in the U.S. may be more likely to exhibit a higher level of perceptual moral attentiveness due to their more stringent legal system on business ethics. In addition, such stringent legal environment might lead them to take moral actions that are consistent with the law. Thus, the legal and political context in which business operates must also be considered alongside Hofstede's cultural dimensions when explaining differences in ethical decision-making across countries.

Table 1. Hofstede's (2013) Cultural Dimension Scores for the United States and Taiwan

	Power Distance	Individualism	Masculinity	Uncertainty avoidance	Long-term orientation
USA	40	91	62	45	29
Taiwan	58	17	45	69	87

Table 2. Analysis of Measures

Item	Moral Attentiveness – Reflective USA (a = .853; AVE = .635; M = 4.28, SD = 1.06) Taiwan (a = .821; AVE = .59; M = 3.63, SD = .88)	US Factor Loading	TW Factor Loading
R6	I regularly think about the ethical implications of my decisions.	.820	.761
R7	I think about the morality of my actions almost every day.	.735	.839
R10	I often find myself pondering about ethical issues.	.799	.794
R11	I often reflect on the moral aspects of my decisions.	.836	.606
R12	I like to think about ethics.	.785	.820
	Moral Attentiveness - Perceptual USA (a = .785, AVE = .50; M = 3.97, SD =.93) Taiwan (a = .850; AVE = .574; M = 3.35, SD =.97)		
P1	In a typical day, I face several ethical dilemmas.	.801	.779
P2	I often have to choose between doing what’s right and doing something that’s wrong.	.679	.743
P3	I regularly face decisions that have significant ethical implications.	.811	.831
P4	My life has been filled with one moral predicament after another.	.720	.796
P5	Many of the decisions that I make have ethical dimensions to them.	.687	.654
P8	I rarely face ethical dilemmas. (Reversed)	.473	.731
	Measurement model (including US and Taiwan): Chi-Square=107.008; df=43; GFI=.920;CFI=.925; TLI=.904; RMSEA=.085		

Table 3. ANOVA Analysis, Means and Standard Deviations

Dependent Variables	Independent Variable - Country				Independent Variable – Gender			
	Taiwan Mean (S.D.)	U.S. Mean (S.D.)	F-Value <i>d.f.</i> =(1,199)	P-value	Male Mean (S.D.)	Female Mean (S.D.)	F-Value <i>d.f.</i> =(1,199)	P-value
H1: Perceptual Moral Attentiveness	3.32 (.96)	3.98 (.92)	22.802	.000*	3.80 (.93)	3.61 (1.04)	1.630	.203
H2: Reflective Moral Attentiveness	3.61 (.89)	4.30 (1.06)	22.370	.000*	4.03 (1.07)	3.97 (1.03)	.048	.826

Note: * $p < 0.01$

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