Personal business ethics in global business: a cross-cultural study between France and the USA

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Abstract: This study examines the personal business ethics perceptions of students in France and in the US by using Clark and Clark's (1966) personal business ethics scores (PBES) scale. By analysing the ethical perception of 464 business students using two-way ANOVA statistical method on country, gender, business law courses, and ethics training, this study found some significant results. French students in this sample appeared to have lower PBES scores than their US counterparts. In addition, respondents' PBES scores were significantly different based on business law courses. Students who took business law courses had a higher PBES scores than those who did not. Moreover, students who had ethics training experience scored marginally higher than those who did not. Gender, however, was not a significant factor.

Keywords: business law courses; ethics training; France; gender; personal business ethics scores; PBES; the USA.

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1 Introduction

In a world where business is now defined in terms of globalisation, there continues to be an increasing importance of understanding cultural implications for organisational decisions. Globalisation defines the business world today; yet, it also leads to many types of misunderstandings regarding ethics, motives, and trust (Curtis et al., 2017). As more and more businesses tend to operate on vast international scales, the differences in cultural behaviour and mentality can have unprecedented results in the marketplace. The concern of unethical practices and behaviour continues to be an area of discussion for organisations as the mindset of businesses vary from country to country.

There have been considerable number of major scandals that have impacted the international landscape in nearly all facets of an organisation. From Enron to WorldCom, Samsung to Caterpillar, and Wells Fargo to Deutsch Bank, these companies have all shared the unfortunate realities of unethical business actions and organisational decision making on a global scale. Burton (2012) stipulated that an ongoing challenge to conducting successful global business is understanding people's culture and motivation. Similarly, differences in ethical intentions can be explained by different inputs into the ethical decision-making process resulting in different outcomes (Hendy and Montarget, 2019; Rest, 1979; Smith, 2018). The increasing need to understand the underlying reasons for unethical behaviours and possible preventive measures has become tremendously imperative.

More importantly, the issue of business ethics has been and continues to be of growing interest to academics, practitioners, and governmental agencies (Craft, 2010; Gift et al., 2013; Nguyen et al., 2016b). Cova et al. (2018) reinforced the staggering reality that even from the beginning of this millennium, several scandals and other examples of unethical behaviour have affected the business profession all over the world. This is an ongoing dilemma that the business community will nevertheless have to face on an ongoing basis. The results of these unethical decisions span across disciplines and international borders alike. Poor ethical choices have impacted "investors, accountants, marketers, analysts, technology, and even consumers in attempts to gain leverage in the marketplace" (Kertechian, 2018; Thorpe and Roper, 2019). Furthermore, cross-cultural studies are critical to understand the differences in the perceptions of business ethics in different countries (Bergerac et al., 2011; Forganni and Reed, 2019; Nguyen et al., 2014).

In respect to this research, the authors have chosen to compare business student's ethical maturity between France and the USA for various reasons. One of the more underlying reasons stems from the fact that "France is in a similar socioeconomic position to the U.S., yet has historically different relations, beliefs about personal responsibility, and cultural values" (Fysh and Wolfreys, 2003; Khosla et al., 2018; The World Bank, 2014). This provides a great comparison from countries with relatively similar economic perspectives so the focus can be on the differences in personal decisions and cultural values. These similarities shared in conjunction with the differences in cultural heritage and personal responsibility could very well influence people's attitude toward business ethics.

Furthermore, there has also been very limited research interpreting the ethical maturity between these two countries. Previous research identifying the cross-cultural importance between countries have already been established (Bergerac et al., 2011; Curtis et al., 2017; Gift et al., 2013; Khosla et al., 2018; Nguyen and Pham, 2015). However, the analysis between France and the US has had very little comparison. This

provides a unique opportunity to enhance findings from earlier research to strengthen the importance of ethics in business on an international level.

2 Literature review

2.1 *Corruption perception index – the US and France*

There are many issues that could impact the ethical decision processes by individuals as well as organisations. Within this perspective, corruption can be a fundamental construct that mitigates how ethical decisions, or unethical decisions, will be made and handled. Corruption can be defined and observed in many aspects, from legal, sociological, to philosophical (Smith, 2018). The concerns with corruption are not new concerns, but one that tends to evolve over time as political and economic stability within nations get more and more effected.

There are several instances that create a need for further evaluation into this world of corruption and unethical behaviours within nations. For instance, in France, corruption tends to occur at the highest levels of government (Cova et al., 2018). The petty corruption that most nations face is usually overlooked and becomes secondary to the immense scandals that impact both government and economy. From the French political scandals involving former president Jacques Chirac who was found guilty of manipulating election results and bribery to the energy mega-corporation Alstom in 2007 that made illegal payments of nearly \$200 million US dollars to secure contracts in neighbouring countries, these corruption cases have implications that trickle down to the general population (Hendy and Montargot, 2019). A few other corruption cases and unethical decisions that have made headlines over the years include the former president of the financial commission Jerome Cahuzac who was found guilty of embezzling national funds to an offshore account in Switzerland to former presidential candidate Francoise Fillon who was found guilty of transferring taxpayers' money to his wife's account for nearly \$900,000 US dollars.

The US is not immune to these types of corruption scandals as well. As mentioned earlier, the most notable cases stem from Enron, Caterpillar, to WorldCom. These scandals impacted the US economy since it created distrust and apprehension in the minds of consumer and consumer spending. A few additional scandals that undoubtedly impacted a nation include the Bernie Madoff scheme that attributed to the financial crisis in the economy in 2008 to the 'Panama papers' in 2016 that released never before seen confidential documents of the wealthy who use tax havens to hide their wealth. The list continues to go on, however, the main implications for these types of corruption scandals create a negative perception in the marketplace that can cause significant swings in consumer purchase and sales that ultimately lead to economic instability (Gift et al., 2013; Schoen, 2017).

As indicated in Table 1, the corruption perception index (CPI) of France and the US (2012–2018) issued by Transparency International are highlighted. From this chart, a comparison and distinct perspective between France and the US can be seen. France and the US are very similar in their respective positions surrounding corruption. The US experiences a big drop from 75 in 2017 to 71 in 2018 while France experiences a slight increase from 70 in 2002 and 72 in 2018. The higher CPI score (except for 2018) indicates that the US is thought to have less corruption issues than France. However, it is

imperative to understand that a big part of this could be due to the perception of the political and presidential environment in the US today (Transparency International, 2018).

Table 1 CPI of France and the US (2012–2018)

<i>Country</i>	<i>CPI 2018</i>	<i>CPI 2017</i>	<i>CPI 2016</i>	<i>CPI 2015</i>	<i>CPI 2014</i>	<i>CPI 2013</i>	<i>CPI 2012</i>
USA	71	75	74	76	74	73	73
France	72	70	69	70	69	71	71

Source: Transparency International (2017, 2018)

2.2 *Cross-cultural business ethics*

Cultural factors that entail national identity, law, religion, values and customs, respect for individuality, and rights of property are part of the aspects influencing individual's ethical decisions in business (Crane et al., 2019; Pekerti and Arli, 2017). In a cross-cultural comparison of Vietnam and US students, Nguyen and Pham (2015) find US students to have higher ethical attitudes than Vietnam students. Khan et al. (2015) confirm that university students' attitudes towards business ethics were low among Saudi Arabia students and high among Pakistan students. In a study of how ethical beliefs are framed when students live in a new cultural context, Jaffe et al. (2018) reveal that levels of ethical beliefs vary based on the student's origin: the Israel native students select the most ethical approaches; the Ukraine native students pick the least ethical approach; and the Ukraine immigrants to Israel have combined ethical beliefs from native-Ukraine and host-Israel that affected their decision making regardless of them living in a different business environment. Gelbrich et al. (2016) utilise the GLOBE dimensions and controls to examine culture on context to a country's wealth; using data from 54 countries the results confirm that cultural discrepancies and the country's wealth drive corruption with poor nations being more corrupt than rich nations. van Hoorn (2019) study on the importance of cross-national values among 32 countries documents the importance of understanding the diverse cultural values among nations, younger, and older managers; they emphasise that there exist diverse shifts that should be converged to attain organisational goals while addressing birth cohorts and cross-border cultures. The effects of moral integrity and consumer relationship among China and US were assessed by Li et al. (2018). The results convey that integrity had a significant impact on consumer trust and relationship commitment both directly and indirectly among US responders while integrity had an indirect effect on relationship commitment among the Chinese responders. The results emphasise that when there is lack of integrity the trust erodes among US but among there is no direct correlation among the Chinese consumers trust. With that in mind, the authors propose the following hypothesis:

- H1 There is a difference in the personal business ethics scores (PBES) scores between business students in France and in the US.

2.3 *Gender effects on business ethics*

Research on the effects of gender and business ethics supports a variance that females are cautious responders and possess higher ethical standards than males (Meyers-Levy and

Loken, 2015; Suar and Gochhayat, 2016; Wang and Calvano, 2015). Wang and Calvano (2015) analyse students in the East Coast of the US and outline that gender played a role in ethics with women taking more caution in business situation than males. In addition, Nguyen et al. (2016b) find that female students were more ethical than males across the US and Vietnam. Dwita et al. (2018) report that Indonesian female students were termed as 'holier than thou' which signifies that females observe societal norms and are more ethical than male students. In assessing and analysing the effects of CEO gender on accounting conservatism, Ho et al. (2015) find an optimistic correlation that female CEOs were more ethical than their male counterparts, adopted stringent ethical stance, recognised negative news, and reported conservative earnings. Chen et al. (2016) study managers from 27 nations and find that unethical conduct that includes tax evasion and bribery were less common among females but more pronounced among males who were ready to justify their business-related unethical actions. Tlaiss (2015) studies Islamic women entrepreneurs from United Arab Emirates, Lebanon, Kuwait, and Oman and identifies that gender played a role in business ethics with women being ethical and upholding Islamic ethics of honesty, truth, and justice in running their business. With that being said, the authors propose the following hypothesis:

H2 There is a difference in the PBES scores between male and business students.

2.4 Business law course and ethics training effects on business ethics

Quick changes, competition, new generation needs, and consumer protection around the globe have sparked a need for managers to be equipped with procedural ways to handle cross-cultural ethical dilemmas (Chen, 2017; Liu and Xu, 2018; Salehar, 2015). Prevailing research designates that development and adoption of effective training programs within organisations has a direct relationship to fewer unethical behaviours within the workplace and successful managers and leaders in our globalised world (Kaptein, 2015; Ruiz et al., 2015; Weber, 2015). In a study comparing ethical perceptions of Vietnam and US students taking business law courses, ethics training, and workshops, Nguyen et al. (2016b) reveal that culture specific ethics education increases the student's level of ethics awareness and has a positive impact on their moral development. Gabel (2005) examines the importance of studying business law courses and emphasises that students who have not taken business law courses lack stronger moral compass than students taking business law courses who are able to facilitate creativity, growth, and competitive advantage as they partake in ethical managerial decision making. Prentice (2001) confirms that accounting students who possess strong legal background and are legally educated will excel in their respective roles and take ethical measures than those who are legally naïve. Law course analysis conducted by Brown (2013) confirms that students who took business law courses are equipped with legal principles that cultivate developmental thinking skills on how to detect and address possible legal concerns and are valuable to their employers than students who never took business law courses as they possess ambiguous ideas on the law and how to handle concerns as they arise. In an examination of Australian students taking business ethics course, Neesham and Gu (2015) disclose that moral identified and focused business ethics teaching increases intensity of moral judgement among students. A study conducted by Ermasova et al. (2017) find a substantial difference in ethical perception between Russian business students who had ethics education and those who did not. They believe that ethical

students who enter the workforce promote ethical climate within the workplace. Martinov-Bennie and Mladenovic (2015) measure student's ethical decision and sensitivity in business in Australia and conclude that having a framework for ethical decision alone increased student's ethical decision while the integration of ethics component along with that framework contributed to students who were ethically sensitive in their ethical decision-making process. Mladenovic et al. (2019) reveal that the use of comprehensive and theoretical ethics course content and taking a holistic approach to ethics education contributed to an effective ethics education among students who developed an increase on ethics in social, government, and business context. To measure the effectiveness of business education, Wang and Calvano (2015) analyse students in the US and their results confirm that ethics training contributed to students making ethical decisions when faced with a dilemma in the workplace. Remišová et al. (2019) investigate Central and Eastern Europe – Slovakia managers and find that continuous ethics training programs that encompass collective discussions, counselling on how to resolve ethical issues, and compliance group norms helped managers shape and foster ethical behaviours among managers. They found that effective ethics programs within organisations reinforce ethical competencies learned during university level and boost trust among managers to act ethically. Warren et al. (2014) examine bank employees before and after an implementation of an ethics and compliance training program and report a reduction of unethical behaviours on the second year of the study showing evidence that effective training improves ethical standards. With that being said, the authors propose the following hypotheses:

H3 Business law course makes a difference in the PBES scores of business students.

H4 Ethics training makes a difference in the PBES scores of business students.

3 Methodology

3.1 Subjects

This paper investigates the ethical perception of business students in France and the US. The key interest is to find out if there is a difference in these students' ethical perception. The study also takes a closer look into the difference (if any) by analysing several variables including gender, business law course, and ethics training. The authors used the data that were published in previous studies (Nguyen et al., 2014; Sarkessian and Nguyen, 2018). The French sample included students who mainly came from a business school in Nancy while the US sample included students who mostly studied at a business school in Florida. A total sample of 464 students, of which 178 were from France and 286 were from the US, were used for analysis.

3.2 Instrument scale

The scale was PBES (Clark and Clark, 1966). It consists of 11 mini situations regarding ethical issues with a decision in each situation. Students were asked to provide their opinions regarding the decision in these situations by rating the decisions on a scale with a possible lowest total score of 11 and a highest total score of 55 (1 to 5 for each situation respectively), as shown in Table 2. The higher the score, the higher the ethical perception.

Table 2 PBES scores

<i>Scores</i>	<i>Descriptions</i>
50–55	Very high range
44–49	High range
38–43	Moderately high range
32–37	Moderately low range
26–31	Low range
11–25	Very low range

SPSS 24.0 was used to analyse the data and test hypotheses. As seen in Table 3. The French sample was smaller (38.4%) than the US sample (61.6%). There were more female respondents (55.4%) than male respondents (44.6%). However, there were more males (59%) within the French sample while there were more females within the US sample (64.3%). In terms of age, the 17–25 age group was dominant in the French sample (97.2%), which was understandable since most of the respondents were undergraduate students. Meanwhile, the age groups were more spread out in the US sample with more than two-third (73.5%) were from 17 to 35 years of age. Especially, there were 71 respondents who were 36 years of age and above (26.5%) in the US sample while there were only three respondents in the French sample who were in the same age group. This was because there were more non-traditional students in the US sample.

Table 3 Sample statistics (N = 464)

	<i>Country</i>		<i>Total</i>
	<i>USA</i> <i>n = 286 (61.6%)</i>	<i>France</i> <i>n = 178 (38.4%)</i>	
Gender			
Male	102 (35.7%)	105 (59.0%)	207 (44.6%)
Female	184 (64.3%)	73 (41.0%)	257 (55.4%)
Age			
17–25	120 (42.0%)	173 (97.2%)	293 (63.2%)
26–35	90 (31.5%)	2 (1.1%)	92 (19.8%)
36–45	45 (15.7%)	2 (1.1%)	47 (10.1%)
46–55	28 (9.8%)	1 (0.6%)	29 (6.3%)
46 and above	3 (1.0%)	0 (0.0%)	3 (0.6%)

3.3 Reliability

Table 4 indicates a satisfactory reliability of the scale with Cronbach's α (0.953) and Cronbach's α if item deleted were greater than 0.9 (Nunnally, 1978).

Table 4 Reliability statistics

<i>Cronbach's α</i>		<i>Cronbach's α based on standardised items</i>			<i>No. of items</i>
0.953		0.953			11
<i>Item</i>	<i>Scale mean if item deleted</i>	<i>Scale variance if item deleted</i>	<i>Corrected item-total correlation</i>	<i>Squared multiple correlation</i>	<i>Cronbach's alpha if item deleted</i>
PBES 1	32.77	122.979	0.668	0.476	0.953
PBES 2	32.70	119.726	0.733	0.569	0.950
PBES 3	32.69	118.804	0.770	0.612	0.949
PBES 4	32.53	112.332	0.864	0.773	0.946
PBES 5	32.68	117.496	0.829	0.695	0.947
PBES 6	32.48	112.566	0.871	0.779	0.945
PBES 7	32.73	118.704	0.769	0.623	0.949
PBES 8	32.67	118.563	0.796	0.652	0.948
PBES 9	32.65	118.907	0.804	0.654	0.948
PBES 10	32.84	119.285	0.748	0.574	0.950
PBES 11	32.77	120.367	0.784	0.638	0.949

4 Results

The authors tested all three hypotheses by using univariate analysis of variance (two-way ANOVA). This statistical method was appropriate since the purpose of this study was to investigate whether there is a difference on the PBES scores between business students in France and the US based on country, gender, business law course, and ethics training. It was also used to find out the interaction between these factors on the PBES scores. Table 5 showed key hypothesis testing outcomes. First, US students' mean PBES score ($M = 43.8$) was in the 'high range' while French students' mean PBES score ($M = 23.3$) was in the 'very low range'. The result confirmed this was a statistically significant difference ($F = 1,032.593$, $p = 0.000$). Thus, Hypothesis 1 'There is a difference in the PBES scores between business students in France and in the US' was supported. French students scored lower than their US counterparts. In other words, French students have lower ethical maturity than the US students. Table 5 also indicated that the mean PBES score of male students ($M = 33.2$) was in the 'moderately low range' while the mean PBES score of female students ($M = 38.2$) was in the 'moderately high range'. However, this difference was not statistically significant ($F = 0.326$, $p = 0.568$). As a result, Hypothesis 2 'There is a difference in the PBES scores between male and female business students' was not supported. Moreover, Table 5 illustrated that the mean PBES score of students who took business law course ($M = 36.2$) and that of students who did not ($M = 34.8$) were in the 'moderately low range'. The result confirmed this was a statistically significant difference ($F = 6.610$, $p = 0.010$). Hypothesis 3 'Business law course makes a difference in the PBES scores of business students' was supported. Students who took business law courses appeared to have higher ethical perception than those who did not take such course. As presented in Table 5, the mean PBES score of students who experienced ethics training ($M = 42.0$) was in the 'moderately high range'

while that of students who did not have such experience ($M = 31.0$) was in the ‘low range’. The result confirmed this was a marginally significant difference ($F = 3.354$, $p = 0.068 < 0.01$). Thus, Hypothesis 4 ‘Ethics training makes a difference in the PBES scores of business students’ was partially supported at 0.1 level. Business students who experienced ethics training appeared to have higher ethical perception than those who did not have such experience.

Table 5 Hypothesis testing results ($N = 464$)

<i>Country</i>		<i>Gender</i>		<i>Business law course</i>		<i>Ethics training</i>	
<i>US</i>	<i>France</i>	<i>Male</i>	<i>Female</i>	<i>Yes</i>	<i>No</i>	<i>Yes</i>	<i>No</i>
$M = 43.8$	$M = 23.3$	$M = 33.2$	$M = 38.2$	$M = 36.2$	$M = 34.8$	$M = 42.0$	$M = 31.0$
$F = 1032.593$;		$F = 0.326$;		$F = 6.610$,		$F = 3.354$,	
$p = 0.000$		$p = 0.568$		$p = 0.010$		$p = 0.068$	
$R^2 = 0.706$;		$R^2 = 0.706$;		$R^2 = 0.713$;		$R^2 = 0.712$;	
Adjusted $R^2 = 0.704$		Adjusted $R^2 = 0.704$		Adjusted $R^2 = 0.712$		Adjusted $R^2 = 0.711$	

Notes: Computed using $\alpha = 0.05$; dependent variable: PBES.

Table 6 demonstrated the interactions between country and gender, business law course, and ethics trainings on the PBES scores. The interaction between country and gender was not significant ($F = 0.788$, $p = 0.375$). A good way to explain the meaning of an insignificant interaction between variables is to check the observed power value (Nguyen et al., 2016a). Table 6 showed that there would be only 14.4% chance that the effect of country on the difference of mean PBES scores is influenced by gender. However, the interaction between country and business law course was partially significant ($F = 0.3444$, $p = 0.064 < 0.10$). In other words, there would be 45.7% chance that the effect of country on the difference of mean PBES scores is influenced by business law course. Similarly, the interaction between country and ethics training was partially significant ($F = 0.3068$, $p = 0.081 < 0.10$). Thus, there would be 41.6% chance that the effect of country on the difference of mean PBES scores is influenced by ethics training.

Table 6 Tests of between-subjects effects ($N = 464$)

<i>Source</i>	<i>F</i>	<i>Sig.</i>	<i>Partial eta squared</i>	<i>Non-cent. parameter</i>	<i>Observed power^b</i>
Country * Gender	0.788	0.375	0.002	0.788	0.144
Country * Business law course	3.444	0.064	0.007	3.444	0.457
Country * Ethics training	3.068	0.081	0.007	3.068	0.416

Note: ^bComputed using $\alpha = .05$

5 Discussion and managerial implications

This paper investigated the personal business ethics perception of business students in France and in the US based on gender, business law course and ethics training. First, the statistical results confirm that there is a significant difference in the personal business ethics perception between business students in France and in the US. More particularly,

French students seem to have lower ethical maturity than the US students since their PBES scores fell in the very low ethical range while the US students' PBES scores fell in the high ethical range. This finding provides further empirical evidence to support previous studies in confirming that ethical perceptions of people from different countries are different (Bergerac et al., 2011; Nguyen and Pham, 2015; Preble and Reichel, 1988; Shields et al., 2013; Sims and Gegez, 2004; Vitell et al., 1993). As for managerial implications, since the target respondents are mainly business students who are currently in or will be joining the global workforce, the authors strongly suggest managers, especially those who may handle employees who come from France and the US, understand and pay more attention to the difference in their business ethics perceptions. Managers and leaders need to tailor their leadership styles and develop business practices and ethics programs accordingly. The notion of 'one size fits all' should not be applied when leaders and managers create and implement ethics programs for their global organisations across cultures.

Second, the statistical results confirm that there is a marginally significant difference in the personal business ethics perception between business students who took business law course and those who did not. Business students who took business law course appeared to have higher ethical perception than those who did not take such courses. This supports Brown (2013) and Prentice's (2001) suggestion that business law courses can help business students act ethically, which in turn confirms the importance of legal education in the business discipline curriculums. The authors highly suggest an inclusion of business law courses in the business discipline curriculums at higher educational institutions, particularly in France and the US.

Third, the statistical results confirm that there is a marginally significant difference in the personal business ethics perception between business students who experienced ethics training and those who did not. Ethics training seemed to be a significant factor in the ethical score difference. Business students appeared to have higher level of awareness of ethical issues and responded more positively to these issues. This finding supports previous studies (e.g., Nguyen et al., 2016a, 2016b; Remišová et al., 2019; Wang and Calvano, 2015; Warren et al., 2014) in providing empirical evidence to reaffirm the importance of ethics trainings in individual's ethical maturity. The authors highly suggest that business leaders and managers offer and create incentives for their employees to actively and frequently participate in ethics training. This will help educate and prepare the workforce for dealing with complex ethical issues more effectively.

6 Limitations and future research

As many other quantitative studies, this study recognises some limitations. First, data used in this study had been collected previously for other studies by using convenient samples. The respondents were mostly from a specific area of the country, i.e., Nancy in France and Florida in the US, and thus were not the perfect representation of the whole populations of these two countries. Second, due to the small sample size, any cross-cultural generalisation of the findings should be avoided. Third, the survey instrument was about the perception/opinion of respondents. Consequently, it did not examine the actual behaviour of respondents, which could result in personal bias. Finally, in this study, the intention of the authors was to examine only the differences on ethical perceptions based on country, gender, business law course, and ethics training. No causal

conclusions should be attempted from the results. The authors suggest some possibilities for future research. First, longitudinal studies can be conducted to examine how changes in demographic variables and other economic factors can affect individual's ethical perception. Second, the impact of cultural dimensions, e.g., power distance, individualism/collectivism, can be examined. Third, similar studies can be extended to examine ethical perception of different generations given the nature of the diverse workforce in today's global business environment. Finally, similar comparative studies that include countries from different continents are highly encouraged.

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