

Information Ethics: A Cross-Cultural Study of Ethical Decision-Making between U.S. and Chinese Business Students

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Abstract

The purpose of this study is to explore cross-cultural differences between U.S. and Chinese business students in their rationales for ethical decision-making with respect to common information-related ethical dilemmas. We found that the dimensions (i.e., moral equity, relativism, egoism, contractualism, and utilitarianism) of the multidimensional ethics scale (MES) had varying influences on the ethical decision-making of the U.S. and Chinese students, even though the students had fairly similar intentions regarding undertaking the described unethical actions. Specifically, the ethical decision-making of the U.S. students was primarily related to the moral equity dimension, whereas the utilitarianism dimension heavily impacted the ethical decision-making of the Chinese students. We also found that the female students, regardless of their cultural background, had a higher social desirability bias and were more ethical than the male students. The implications of these findings for practitioners and for ethical education are discussed.

Keywords: information ethics, culture, multidimensional ethics scale, gender, social desirability bias

1. Introduction

In an increasingly network-based society, understanding the role of information ethics is particularly important in the research of business ethics (Floridi, 2009). The rapid development of information technology (IT) has facilitated the efficiency of global transactions and international business, yet the inappropriate use of information raises various ethical concerns (Argandoña, 2003). Cisco Systems Inc. (2008) conducted a survey of IT managers and end users in 10 countries and found that the end users' acceptance of unethical information-handling activities varied across different countries. This finding suggests that while IT can improve business communications, this benefit could be impaired by end users with distinct cultural backgrounds. Given the vital role of information ethics in the globalized economy, understanding the impact of cultural differences on information ethics is an important topic for researchers and practitioners (Eining & Lee, 1997; Martinsons & So, 2005).

This study is motivated by this concern with regard to the role of culture in information ethics. The purpose of this study is twofold: first to investigate the propensity of business students from the U.S. and China to engage in unethical information-handling behaviors, and second to explore the underlying rationale for their ethical decision-making by examining their ethical judgments on the five dimensions of the Multidimensional Ethics Scale (MES). The results should provide important insights to interested parties such as information system practitioners, educators, and researchers.

Information ethics is significant within the increasingly globalized economy (Carbo & Smith, 2008). Cultural differences produce many challenges for multinational companies as they try to address the unethical information-handling behaviors of employees with different cultural backgrounds. Understanding the ethical decision-making processes of employees from various cultures is crucial to globalized organizations. IT professionals can utilize the findings of this study to set localized moral education, training activities, and policies that are suitable to a specific culture (e.g., Cisco Systems, 2008).

The second contribution of this paper is to explore the potential focus of information ethics education. The growing concerns over the unethical information-handling behaviors of new and future employees have received increased attention in education. Business students are the future employees of many organizations. Several business programs have incorporated information ethics into their course curriculum, either as a fundamental ethics course or as a part of other courses (Carbo & Smith, 2008). The findings of this paper can provide important information for colleges and universities to help enhance the ethical education of their business students.

Researchers (e.g., Hsu & Kuo, 2003; Walstrom, 2006) have shown an increased interest in the tendency of employees to engage in unethical information-handling activities. Their studies have identified numerous factors that potentially influence the ethical decision-making processes, such as the locus of control, job insecurity, and the social and legal environment. Despite significant research, studies with regard to information ethics are still rare. Furthermore, previous research has not generally explored the cross-cultural differences in the rationales for ethical information decision-making. This paper contributes to previous research by adding to the existing knowledge in the field of information ethics.

2. Literature review

2.1 Information ethics

Information ethics is defined as the ethical issues and dilemmas in the development and application of information (Mason, 1986). Given the prevalence of IT, information ethics is becoming an increasingly important area of concern in the contemporary network-based economy (Mingers & Walsham, 2010; Santana, Vaccaro, & Wood, 2009).

Mason (1986) has defined four basic information ethics issues: privacy, property, accuracy, and access. These four issues reflect the major principles of information ethics (Severson, 1997). According to Mason (1986, p. 5), privacy issues arise whenever one's personal or associated information is revealed to others; property issues reflect the ownership and property rights of the information; accuracy issues are concerned with the responsibility for the authenticity, fidelity, and accuracy of information; access issues regard the rights to obtain access or the privileges of access to specific information. These four types of issues are the fundamental issues for information ethics and the most frequently investigated issues in prior research (e.g., Angst, 2009; Eining & Lee, 1997; Lam & Harcourt, 2003; Molnar, Kletke, & Chongwatpol, 2008).

2.2 Culture

Culture is defined as the "collective programming of the mind which distinguishes one category of people from another" (Hofstede, 1980, p. 25). There is extensive research evidence that cultural differences play a crucial role in business ethics (e.g., Scholtens & Dam, 2007). The trend toward a globalized economy has prompted research interest into business ethics in China (e.g., Chan, Ip, & Lam, 2009; Lu, 2009).

Information ethics in China is a young academic field (Davison, Sia, & Dong, 2008); few studies have examined the cross-cultural differences in this field. For example, based on Mason's four types of information ethics issues, Eining and Lee (1997) have examined the influence of culture on information ethics within the U.S. and three distinct Chinese cultures (i.e., Mainland China, Hong Kong, and Taiwan). They found significant differences between these cultures in their acceptance of the unethical behavior with regard to the issues of privacy, property, and access, but similar ethical attitudes toward the accuracy issue. Additional analyses suggest that U.S. students tend to view ethical dilemmas from a rule-based and legal perspective, whereas their Chinese counterparts are more concerned with relationships.

Martinsons and So (2005) also utilized Mason's four ethical issues in a cross-cultural comparison between the ethical assessments of U.S. and Chinese managers. They found that the ethical assessments between these two groups were similar but the processes used in their ethical assessments were significantly different. The U.S. managers had more legal and individual rights concerns, while the Chinese managers placed more importance on relationships, social norms, social responsibilities, and organizational needs.

The above two studies have demonstrated the significant impact of culture on information ethics. However, the results regarding ethical judgments from the above studies were mixed. Furthermore, the above studies did not explicitly examine the respondents' behavioral intentions regarding hypothetical ethical dilemmas.

Although ethical judgments are important determinants of behavioral intentions (e.g., Jones, 1991), it is not sufficient to predict one's inclination to engage in questionable issues only using overall ethical judgments because more factors could be involved when forming behavioral intentions than when making ethical judgments (e.g., Fukukawa & Ennew, 2010). Therefore, examining behavioral intentions is important and may find different results regarding cross-cultural differences (e.g., Cherry, 2006).

Based on this concern, this study revisits information ethics by measuring the behavioral intentions of business students from the U.S. and China to engage in unethical information-handling activities. As prior studies (e.g., Eining & Lee, 1997; Martinsons & So, 2005) have found mixed results regarding ethical judgments, it is unclear what impact the culture will have on the participants' intention to undertake an unethical action in an information-related ethical dilemma. Therefore, the following research question has been proposed.

RQ1: Are there cross-cultural differences in the behavioral intentions between U.S. and Chinese students measured by their willingness to undertake unethical actions in the four information-related ethical dilemmas (i.e., privacy, property, accuracy, and access)?

2.3 Gender difference and social desirability bias

Prior studies have examined gender as a significant factor in the determination of ethical judgments and decisions, and have found mixed results regarding the influence of gender (for a review, see McCabe, Ingram, & Dato-on, 2006). Some studies suggest that females are more likely to make ethical judgments than males (e.g., Dalton & Ortegren, 2011), yet others have not found gender differences in their ethical studies (e.g., Swaidan, 2003). In the context of information ethics, females are found to be less likely to be involved in software piracy (e.g., Wood & Glass, 1995), and males are less likely to consider questionable behaviors regarding IT as unethical (e.g., Krete & Cronan, 1998).

According to prior research (e.g., Dalton & Ortegren, 2011), females are more ethical than males because females have a higher social desirability response bias. The relationship between gender and social desirability bias was also found among Chinese employees (e.g., Fu, Deshpande, & Zhao, 2011). In a cross-cultural study of social desirability bias, Bernardi (2006) found that the Chinese respondents had a larger social desirability bias than their U.S. counterparts. Bernardi (2006) further posits that the social desirability bias decreases as a country's individualism increases. However, Dunn and Shome (2009) found inconsistent results that the Canadians showed a greater social desirability bias than the Chinese, and they found no difference in social desirability bias based on gender.

The above studies suggest mixed results concerning the impact of gender and culture on social desirability bias. To gain a richer understanding of social desirability bias in the context of information ethics, we propose the following research question.

RQ2: Are there gender and cross-cultural differences in the social desirability response bias with respect to the four information-related ethical dilemmas (i.e., privacy, property, accuracy, and access)?

2.4 The Multidimensional Ethics Scale (MES)

Prior studies have found cross-cultural differences in overall ethical judgments between the U.S. and China in the context of information ethics (e.g., Eining & Lee, 1997; Martinsons & So, 2005). However, ethical judgment is a multidimensional construct (Reidenbach & Robin, 1988). It is not sufficient to only examine overall ethical judgments to understand unethical information-handling behaviors (e.g., Fukukawa & Ennew, 2010). To investigate cross-cultural differences on the impact of multidimensional ethical judgments on behavioral intentions, this paper utilized the MES developed by Reidenbach and Robin (1988).

The MES was designed to measure the multidimensional rationales that are used in the ethical decision-making of individuals. Cohen, Pant, and Sharp (2001) extended Reidenbach and Robin's MES scale into the accounting context using a modified 12-item MES that represents five dimensions (i.e., moral equity, relativism, egoism, contractualism, and utilitarianism).

The "moral equity" dimension measures the extent to which an individual perceives that an action is fair and just. The "relativism" dimension measures the extent to which an action is considered to be acceptable in relation to the guidelines that are embedded in a specific society or culture. The "egoism" dimension measures the extent to which an action promotes an individual's long-term interests.

The “contractualism” dimension measures the extent to which an action violates unwritten responsibilities and obligations. The “utilitarianism” dimension measures the extent to which an action produces the greatest good for the largest number of people (i.e., the entire society). To date, the MES has been used in various studies (e.g., Kaplan, Samuels, & Thorne, 2009) to examine how multidimensional ethical judgments influence the ethical decision-making of individuals. These studies generally suggest that individuals are less willing to undertake unethical actions in questionable business situations if unethical behaviors are unfair and socially unacceptable, decrease one’s long-term interests, violate one’s obligations, and produce the least good for the society.

Utilizing the MES dimensions in cross-cultural studies facilitates predictions regarding the rationales for ethical decision-making. For example, Ge and Thomas (2008) have investigated the ethical decisions of Canadian and Chinese accounting students using the MES dimensions. Their study found that the Canadian accounting students used post-conventional MES dimensions (i.e., moral equity, contractualism, and utilitarianism) more frequently than their Chinese counterparts to make moral decisions in three out of four ethical dilemmas.

However, Ge and Thomas (2008, p. 205) also found that the Canadian students were highly conflicted in their use of the post- versus pre-conventional MES dimensions. In addition, the factors affecting the ethical decision-making of individuals can depend on the specific ethical issues involved (Lam & Shi, 2008, p. 475). Therefore, the link from the MES dimensions to behavioral intentions is unclear in the context of information ethics. Based on Ge and Thomas’s (2008) study, it was the premise of this study that U.S. students might view some of the MES dimensions as more important than their Chinese counterparts and vice versa. Thus, to explore how U.S. and Chinese students may differ in their judgments of the MES dimensions, which further influence their behavioral intentions, we propose the following research question.

RQ3: Are there cross-cultural differences in the impact of the MES dimensions (i.e., moral equity, relativism, egoism, contractualism, and utilitarianism) on the behavioral intentions between U.S. and Chinese students measured by their willingness to undertake unethical actions in the four information-related ethical dilemmas (i.e., privacy, property, accuracy, and access)?

3. Method

3.1 Instrument

To evaluate the behavioral intentions of the participants to engage in Mason’s four unethical information-handling issues (i.e., privacy, property, accuracy, and access), we adapted four scenarios from Eining and Lee’s (1997) study. All participants responded to each scenario for these four issues (see the Appendix). Consistent with the procedures from the prior studies that have utilized the MES (e.g., Cohen et al., 2001), each scenario described an unethical action that has been taken in response to a dilemma.

After reviewing each scenario, the participants were required to respond to a few questions from Cohen et al. (2001). The participants were first asked to indicate the probability that they would undertake the similar actions in the same circumstances on a 7-point scale that ranged from 1 (high) to 7 (low); for this scale, the higher scores represent lower intentions to undertake the described unethical actions.

Second, the participants were required to indicate the probability that their peers would undertake the same actions. This measure was used to control for potential social desirability bias (e.g., Cohen et al., 2001).

Finally, the participants were asked to assess the described actions in terms of the five MES dimensions (i.e., moral equity, relativism, egoism, contractualism, and utilitarianism), which included 12 items from the study of Cohen et al. (2001). Each item of the five dimensions was measured using a 7-point scale. Higher scores for these items suggest that the described action is perceived as more unethical according to a specific dimension.

Table 1 The factor loadings and Cronbach's alphas for the MES dimensions ^a

	Privacy	Property	Accuracy	Access
Moral equity1	0.900	0.874	0.861	0.867
Moral equity2	0.914	0.935	0.896	0.950
Moral equity3	0.563	0.650	0.937	0.564
Moral equity4	0.729	0.770	0.932	0.887
Cronbach's α	0.853	0.875	0.951	0.852
Relativism1	0.917	0.914	0.924	0.884
Relativism2	0.921	0.820	0.966	0.950
Cronbach's α	0.914	0.845	0.942	0.908
Egoism1	0.899	0.864	0.898	0.731
Egoism2	0.530	0.624	0.535	0.660
Cronbach's α	0.644	0.685	0.616	0.621
Contractualism1	0.927	0.826	0.994	0.950
Contractualism2	0.899	0.917	0.912	0.877
Cronbach's α	0.909	0.862	0.951	0.898
Utilitarianism1	0.739	0.725	0.838	0.698
Utilitarianism2	0.775	0.728	0.887	0.811
Cronbach's α	0.723	0.690	0.852	0.706

^a All factor loadings were significant at the 0.001 level.

A confirmative factor analysis (CFA) was conducted to examine the validity and reliability of the MES. As shown in Table 1, the factor loadings exceeded 0.5, and Cronbach's alpha measures for each dimension exceeded 0.60, as recommended by Hair, Anderson, Tatham, and Black (1998); the above results suggest acceptable validities and internal reliabilities for each dimension. Item scores were thus averaged for each dimension.

The instrument was originally written in English. After translating it into Chinese, it was back translated into English, following Brislin (1970), by bilingual colleagues of the author to ensure reliability and equivalence. Two bilingual graduate students in China reviewed the translation. There were no significant problems in either the translation or the back translation.

3.2 Participants

This study includes 105 business students (41 females and 59 males) from the U.S. and 93 business students (64 females and 34 males) from China. The average age of the U.S. students was 21.1 years, and the average age of the Chinese students was 20.7. The average working experience of the U.S. students was 0.3 years, and the average working experience of the Chinese students was 0.34 years. There were no significant differences in age and working experience between the U.S. and Chinese students. Participation in this study was voluntary, and the anonymity of responses was ensured.

Multivariate regression analysis was performed to determine whether any demographic characteristics (i.e., age, class standing, and years of working experience) influenced the behavioral intentions of the participants, and no statistically significant effect was found.

4. Results

We first performed an analysis of variance (ANOVA) to compare the behavioral intentions of the participants using culture and gender as the independent variables. The results in Table 2 and Table 3 indicate a statistically significant difference based on culture only for the privacy issue. Specifically, the Chinese students indicated lower intentions to undertake the described unethical action for the privacy issue than their U.S. counterparts. Table 3 further reveals that the female students had lower intentions than the male students to undertake the described unethical action in the accuracy and access issues.

Table 2 Means (standard deviations) for behavioral intentions ^a

	U.S.	China	Total
Panel A: Privacy			
Female	3.02 (1.80)	4.64 (1.95)	3.98 (2.04)
Male	3.36 (1.91)	3.82 (1.93)	3.52 (1.92)
Total	3.23 (1.87)	4.34 (1.98)	3.75 (1.99)
Panel B: Property			
Female	1.71 (1.23)	1.88 (1.22)	1.81 (1.22)
Male	1.48 (0.85)	1.62 (0.74)	1.53 (0.81)
Total	1.57 (1.02)	1.78 (1.07)	1.67 (1.05)
Panel C: Accuracy			
Female	4.78 (2.24)	4.98 (2.19)	4.90 (2.20)
Male	3.94 (2.14)	3.76 (2.49)	3.88 (2.26)
Total	4.27 (2.21)	4.54 (2.37)	4.39 (2.28)
Panel D: Access			
Female	4.07 (1.57)	4.44 (1.98)	4.29 (1.82)
Male	3.45 (1.48)	3.71 (2.11)	3.54 (1.72)
Total	3.70 (1.54)	4.17 (2.05)	3.92 (1.81)

^a Higher scores represent a lower intention to undertake the described unethical action.

Next, we performed an ANOVA to compare the social desirability bias of the participants with culture and gender as the independent variables. Consistent with prior studies (e.g., Cohen et al., 2001; Dunn & Shome, 2009), the social desirability bias score was calculated as the difference between the behavioral intentions of the participants and the behavioral intentions of their peers.

Table 3 ANOVA results on behavioral intentions

	df	Sum of squares	Mean square	F-value	p-value (two-tailed)
Panel A: Privacy					
Culture	1	50.273	50.273	13.850	0.000
Gender	1	2.729	2.729	0.752	0.387
Culture × Gender	1	15.458	15.458	4.259	0.040
Error	194	704.177	3.630		
Panel B: Property					
Culture	1	1.093	1.093	1.007	0.317
Gender	1	2.742	2.742	2.525	0.114
Culture × Gender	1	0.019	0.019	0.018	0.894
Error	194	210.671	1.086		
Panel C: Accuracy					
Culture	1	0.010	0.010	0.002	0.964
Gender	1	49.193	49.193	9.799	0.002
Culture × Gender	1	1.631	1.631	0.325	0.569
Error	194	973.875	5.020		
Panel D: Access					
Culture	1	4.454	4.454	1.416	0.236
Gender	1	21.251	21.251	6.756	0.010
Culture × Gender	1	0.152	0.152	0.048	0.826
Error	194	610.241	3.146		

Table 4 ANOVA results on the social desirability bias

	df	Sum of squares	Mean square	F-value	p-value (two-tailed)
Panel A: Privacy					
Culture	1	0.081	0.081	0.033	0.856
Gender	1	0.105	0.105	0.043	0.836
Culture × Gender	1	0.728	0.728	0.297	0.587
Error	194	476.370	2.456		
Panel B: Property					
Culture	1	0.924	0.924	0.993	0.320
Gender	1	4.106	4.106	4.413	0.037
Culture × Gender	1	0.413	0.413	0.443	0.506
Error	194	180.516	0.930		
Panel C: Accuracy					
Culture	1	1.667	1.667	1.375	0.242
Gender	1	7.757	7.757	6.396	0.012
Culture × Gender	1	0.001	0.001	0.001	0.975
Error	194	235.266	1.213		
Panel D: Access					
Culture	1	0.303	0.303	0.217	0.642
Gender	1	18.931	18.931	13.571	0.000
Culture × Gender	1	0.086	0.086	0.062	0.804
Error	194	270.627	1.395		

As shown in Table 4, we found statistically significant differences based on gender but not on culture. The female students had a stronger social desirability bias than the male students for the property, accuracy, and access issues. There was no interaction effect.

Table 5 Regressions of behavioral intentions on the MES dimensions with gender as a covariate

Panel A	China			
	Privacy	Property	Accuracy	Access
Moral equity	0.228 ^a	-0.003	0.421	0.061
	-0.099	-0.987	(0.003)**	-0.666
Relativism	-0.079	0.223	0.008	0.398
	-0.521	-0.123	-0.95	(0.001)**
Egoism	-0.032	-0.085	-0.045	0.06
	-0.754	-0.452	-0.545	-0.569
Contractualism	0.01	-0.033	0.218	-0.143
	-0.925	-0.78	(0.041)*	-0.269
Utilitarianism	0.296	0.287	0.276	0.24
	(0.017)*	(0.017)*	(0.002)**	(0.027)*
Gender	-0.119	-0.103	-0.05	-0.153
	-0.234	-0.302	-0.456	-0.115
F-value	3.901	2.973	27.412	6.518
	(0.002)**	(0.011)*	(0.000)***	(0.000)***
Adjusted R ²	0.159	0.114	0.633	0.269
Panel B	U.S.			
	Privacy	Property	Accuracy	Access
Moral equity	0.557	0.256	0.805	0.503
	(0.000)***	(0.034)*	(0.000)***	(0.000)***
Relativism	0.242	0.079	0.012	-0.096
	(0.018)*	-0.489	-0.889	-0.451
Egoism	0.023	0.002	0.08	0.265
	-0.742	-0.986	-0.128	(0.003)**
Contractualism	-0.081	-0.135	0.074	0.049
	-0.342	-0.206	-0.39	-0.625
Utilitarianism	0.023	0.472	-0.004	0.119
	-0.811	(0.000)***	-0.966	-0.176
Gender	0.159	0.08	-0.009	-0.056
	(0.025)*	-0.351	-0.861	-0.521
F-value	18.429	9.565	69.455	10.247
	(0.000)***	(0.000)***	(0.000)***	(0.000)***
Adjusted R ²	0.501	0.335	0.807	0.357

^a Regression standardized coefficients or F-values are outside parentheses; significance levels are within parentheses. All reported p-values are two-tailed. *, **, ***: $p < 0.05, 0.01, 0.001$, respectively.

Finally, we regressed the behavioral intentions of the U.S. and Chinese participants against their mean responses to each MES dimension using gender as a covariate. The results are shown in Table 5. Overall, the U.S. students primarily used the moral equity dimension for all four questionable issues, whereas the Chinese students predominantly used the utilitarianism dimension for all four questionable issues.

The significant coefficients of the MES dimensions reported in Table 5 were positive because the higher scores on the MES dimensions indicated that the questionable issues were viewed as more unethical, which led to lower intentions to undertake the described unethical actions. The coefficient for the gender variable was only statistically significant for the privacy issue in the U.S. sample. This finding indicates that both male and female students tend to view the MES dimensions similarly in their ethical decision-making regarding the property, accuracy, and access issues. Taken together, the results reported above provide support for the important role of cultural differences when using the MES dimensions in the ethical decision-making of U.S. and Chinese business students.

5. Discussions

This study found that except for the cultural differences in the behavioral intentions of the participants to engage in the questionable privacy issue, the U.S. and Chinese students differed only slightly in their responses to the other three unethical information-handling issues. However, even though the two groups shared similar behavioral intentions to engage in unethical information-handling issues, significant cross-cultural differences existed with respect to their rationales behind their ethical decision-making. Specifically, the U.S. students tended to make ethical decisions using the moral equity dimension, while the Chinese students focused on the utilitarianism dimension.

The above results are consistent with the belief that ethics in the U.S. is rooted deeply in Judeo-Christian religious principles that respect fairness and equality (e.g., Nixon, 2007; Schaefer, 2008). In contrast, Chinese moral principles originate from Confucianism, which is oriented toward an innate morality and a desire to maintain harmony in social relationships and organizations (e.g., Ip, 2009; Wang & Juslin, 2009). Prior research (e.g., Cheung & Chan, 2005; Zhang & Zhang, 2006) suggests that the doctrine of social harmony is associated with a utilitarian reasoning of ethicality (Mill, 2002). Chan (2008, p. 352) posits that a utilitarian approach is “not concerned with the moral agent’s own happiness, but the happiness of everyone concerned.” Accordingly, the consideration of universal harmony asserts that certain behaviors can be more ethically acceptable if they maximize the overall utilities of the society. Consistently, we found that the Chinese students were more likely to make their ethical decisions based on the overall consequences for the moral behavior. The above findings confirm Hofstede’s findings that the Chinese are very collectivism-oriented and less concerned about equality and fairness (e.g., Eining & Lee, 1997; Martinsons & So, 2005).

Consistent with prior studies (e.g., Wood & Glass, 1995), we found that, overall, the female students were relatively more ethical than the male students. We further found that the female students, regardless of their cultural backgrounds, had higher levels of social desirability bias than the male students. This finding confirms Dalton and Ortegren’s (2011) presumption that the social desirability bias appears to account for the impact of gender in ethical decision-making.

5.1 Implications

The findings of this study reinforce and extend the previous research in at least three important ways. First, these results have important implications for practitioners who are attempting to enhance the knowledge regarding information ethics. The results can be used to develop the training areas for information ethics. Specifically, if practitioners want to reduce unethical information-handling behaviors, it is better to convey the consequences of the unethical behaviors to employees from China, while communicating the accepted standards of information ethics to employees from the U.S.

Second, information ethics educators can benefit from this study. This study shows that Chinese students view the overall consequence (i.e., whether the benefits are minimal or maximal) as the most important variable in their ethical decision-making, whereas U.S. students generally consider the fairness of the ethical behavior to be of the utmost importance. The results of this study suggest that the education of business students with respect to information ethics may focus on moral equity as a mode of reasoning in the U.S., while emphasizing utilitarianism reasoning in China.

Third, this study contributes to business ethics literature by responding to a call for more cross-cultural research (e.g., Wines & Napier, 1992). These results provide preliminary evidence that the Chinese tend to adopt a more utilitarian approach when making ethical decisions. This finding may be considered in future cross-cultural studies of business ethics.

5.2 Limitations and future research

The results of this study should be interpreted with caution because it has some limitations. First, this study used four scenarios to elicit the behavioral intentions of the participants in a hypothetical context. Although this method has been used in previous research (e.g., Cohen et al., 2001) to explore ethical decision-making, this approach does not measure how respondents might actually behave in a real-world environment. The scenarios utilized in this study might not simulate the same pressures that the participants would experience in the actual environment. Future research could mitigate this limitation by investigating the actual behaviors of people who have experienced similar situations. However, the use of scenarios is particularly appropriate for understanding potential cross-cultural differences because the participants are provided with the same amount of background information for the scenarios (Robertson, Hoffman, & Herrmann, 1999).

Moreover, the results from this study cannot be generalized to each entire country because we used student participants. Martinsons and Ma (2009) found that there were significant differences in ethical judgments between the three generations (i.e., Republican, Revolutionary, and Reform) in China. More research is needed to replicate and extend this study to other samples.

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