

# Chapter 7

## Ethical Mindsets: Learning from Cultural Comparisons

Theodora Issa

**Abstract** This chapter provides a very brief idea of the concept ‘Ethical Mindsets’ in an international context, which enhances the idea of the existence of different cultures, an understanding that will assist in enhancing the capacity building. ‘Ethical mindsets’ have been recently investigated deriving from two literatures ‘spirituality and aesthetics’ and was defined as ‘...an appreciation of and reflection on any situation through the filter of personal beliefs and values such as honesty, integrity, harmony, balance, truth seeking, making a difference, and demonstrating professionalism, deriving from the strength rooted in individual’s inner-self’ (Issa 2009, p. 163).

**Keywords** Australia · Canada · Ethical mindsets · Factor analysis · Hong kong · India · Ireland · Israel · Malaysia · New Zealand · Online survey · Singapore · South Africa · Spirituality · United Kingdom (UK) UK and Scotland · USA

### 7.1 Introduction

This chapter derives from a major ongoing international study, and provides a brief overview of an ongoing comparative study of ethical mindsets. This chapter will provide the tentative results of the analysis of data collected from 2,004

---

T. Issa (✉)  
School of Management, Curtin University, GPO Box U1987,  
Perth, WA 6845, Australia  
e-mail: Theodora.issa@curtin.edu.au

respondents residing in 12 countries<sup>1</sup> around the world using an online survey<sup>2</sup> that allowed the collection of quantitative and qualitative data.

Preliminary data analysis suggests that Australia, Canada, India, Ireland, Israel, Singapore, South Africa, UK and Scotland, and USA had 'Spirituality view and practice' as the first of ethical mindsets components. The number of ethical mindsets components varied amongst countries under investigation, with a high of ten components (as it is the case with Ireland) to a low of four components (as it is the case with Malaysia).

The quantitative data was strengthened by qualitative data collected through the same online survey, where respondents provided their input on different sections of the survey highlighting the importance of courage to be able to live in a compassionate, honest world that is full of integrity. Furthermore, the onus seemed to be on top management and those in responsible positions where the majority of respondents felt that there is a need for a responsible and a balanced leader to create harmonious, productive and professional workplaces, coupled with maintaining respect, recognition and support for all co-workers. Although this research is limited to 12 countries, it has the potential to develop the current very limited theoretical perspectives on ethical mindsets with the identification of ethical mindset components in 12 countries which highlighted some interesting theoretical questions worthy of further research.

This chapter will commence with an outline of the current societal risks, challenges and moral issues facing Australia and the world according to some of the contemporary thinkers, highlighting the need for a fresh approach to deal with these ever-increasing risks and challenges that bring forth several serious moral issues. This will be followed by a brief discussion on mindsets and ethical mindsets, leading to the methodology and research questions, which are followed by results and discussions, thereafter significance, limitations and conclusion.

## 7.2 Societal Risks, Challenges and Moral Issues

Contemplating the risks and challenges that have become the hallmark of this twenty-first century, there is a need to seriously think about ways to lessen or diminish the number of, or the impact of these risks and challenges. There are two schools of thought on how best to accomplish such a difficult, yet morally essential goal. One school of thought argues that the organization is the source of these risks and challenges thus have to be dealt at the organizational level. The other school of thought, that the individual or the employee within such organization is the source

---

<sup>1</sup>The majority of the data (i.e. 11 countries) was collected through Qualtrics with the exception of Israel where Dr. Wolf assisted, also some, not all, the data from India was collected with the assistance of Professor Chatterjee, Professor Bhatta, Dr. Ananthram, and Dr. Pragyam. In addition, some of the material on the problems facing the world, Europe, and Australia were mentioned in one of the presentations given by Dr Theodora Issa in Australia in 2015.

<sup>2</sup>This online survey is a refined by-product of Issa (2009) research.

of these risks and challenges. These two schools of thought are based on credible evidence supporting their different arguments, however, this chapter aims at the individual and is considered a step in the right direction toward the theorization of the concept of 'ethical mindsets', thus the argument in this chapter would be considered under the second school of thought, which considers the importance of individuals in moderating and even diminishing the impacts of societal risks and challenges.

In (2002) the German Philosopher Ulrich Beck outlined the risks facing the world then through events that shaped our world which he identified as 'risk society' giving an example from the events of 11 September 2001. Some of the risks identified by Beck (2002) were (i) A global financial crisis, (ii) Wrong decisions that led to global financial crisis, increase in waste and destruction of oceans, (iii) Housing crisis, including unsustainable housing development and climate, (iv) Past decisions about Nuclear energy, (v) Current decisions with regard to gene technology, (vi) Nanotechnology and its consequences, (vii) Climate change misunderstanding and lack of action. (viii) Air pollution and the Ozone hole effect, which are unleashing unpredictable, uncontrollable and ultimately incommunicable consequences that might ultimately endanger all life on earth. Beck (2002) goes on to state that the above entail that the fundamental concepts of 'modern society' must be re-examined. Household, family, class, social inequality, democracy, power, state, commerce, public, community, justice, law, history, politics must be released from the fetters of methodological nationalism and must be reconceptualized and empirically established within the framework of a cosmopolitan social and political science which remains to be developed. So this is quite a list of understatements. Nevertheless, it has to be handled and managed if the social sciences are to avoid becoming a museum of antiquated ideas. This work on 'ethical mindsets' might be a step in the right direction.

Though there were attempts to lessen the impact of the risks identified by Beck (2002), however, and despite all efforts exerted at different levels, such risks continue to be present in key economies. Jardine (2011) identified the ten biggest problems in the world according to the European Union, as, (a) poverty, (b) hunger and lack of drinking water, (c) climate change (20 % of Europe think Climate change is real), (d) the economic situation, (e) international terrorism, (f) availability of energy, (g) the increasing global population, (h) the spread of infectious disease, tied with this comes armed conflict, (i) proliferation of nuclear weapons, (j) while number ten was 'do not know', whereas 2 % of the people surveyed said they are still thinking about what the world's biggest problem is. They answered that they simply did not know.

While in Australia, Rudd (2011) underlined and underscored the ten global challenges facing Australia, such as the continuation of global financial instability, the challenge of nuclear proliferation, the cyber revolution, the threat of global terrorism. Rudd also goes on to state that we must also work to ensure the peaceful rise of China. It is worthwhile to note here that in 2010, the Chinese economy passed Japan as the world's second largest and, will pass the US in 2019 (The Economist 2012). Rudd (2011) goes on to state that within these ten global challenges is the rise of India. India's population is reported to pass China's in the next

decade, the food security, energy security and climate change, the continuing challenge of global poverty, the continuing global democratic deficit and the fact that freedom is not universally enjoyed. Rudd (2011) concludes that there is the problem of global governance which is so central to dealing with practically all these challenges. Rudd (2011) concludes that the institutions created more than 50 years ago are struggling to deliver the goods (e.g. the UN, the WTO and the IMF).

Indeed, these risks and challenges do not vanish, but seem to compound and increase in their severity, whereas Hjelmggaard (2014) highlighted the biggest risks facing the world in 2014, such as structurally high unemployment/underemployment, water crises, severe income disparity, failure of climate change mitigation and adaptation, greater incidence of extreme weather events (e.g. floods, storms, fires), global governance failure, food crises, failure of major financial mechanism/institution and profound political and social instability. Foster (2015) goes a step further, highlighting the ten biggest risks the World as a whole is facing according to the Americans in 2015, such as: the politics of Europe, Russia, the effects of China slowdown, the weaponization of finance (e.g. soured relationship between US and Europe), ISIS,<sup>3</sup> beyond Iraq and Syria, weak incumbents (Brazil–Turkey–Voter fatigue), the rise of strategic sectors, Saudi Arabia versus Iran, Taiwan/China and Turkey. Moreover, the Australian Government (2015) identified social issues that are facing Australia, such as: Australian homelessness, Bullying (face-to-face and cyber), Drinking nightmare (also, not to forget the ICE epidemic), children—migrants, living safe together, Online gambling, Racism, Domestic violence and Sexual violence. As it is apparent through the above discussion, the risks and challenges continue to be apparent, but in a more aggressive nature.

In the recent literature, Kish-Gephart et al. (2010) posit that corporate scandals proliferate, practitioners and researchers alike need a cumulative, quantitative understanding of the antecedents associated with unethical decisions in organizations. In their meta-analysis, which they drew from over 30 years of research and multiple literatures they examined the individual (“bad apple”), the moral issue(s) (“bad case(s)”) and the organizational environment (“bad barrel”) antecedents of unethical choice. Their findings suggest a need to more strongly consider a new “ethical impulse” perspective in addition to the traditional “ethical calculus” perspective. While Boiral et al. (2014) highlight the need for the employment of key values and abilities associated with both environmental leadership and the upper stages of consciousness development, which includes a broader and systemic perspective, long-range focus, integration of conflicting goals, collaboration with stakeholders, complexity management and collaborative learning. Further, Kish-Gephart et al. (2014) argue that self-interest has long been recognized as a powerful human motive. Yet, much remains to be understood about the thinking behind self-interested pursuits. From their research, they demonstrated that when personal gain incentives are relatively moderate, reminders of harm to others can reduce

---

<sup>3</sup>ISIS—stands for the Islamic State of Iraq and the Levant.

the likelihood that employees will morally disengage. Furthermore, Kish-Gephart et al. (2014) concludes stating that when strong personal gain incentives are present in a situation, highly conscientious individuals are less apt than their counterparts to engage in morally disengaged reasoning.

Attempting to reconcile the diverse views in business and uncover the phenomenon from a business leader's point of view, Miska et al. (2014) argue that business leaders are increasingly responsible for the societal and environmental impacts of their actions. In their research, and based on rational egoism theory, they propose a formal mathematical model of responsible leadership that considers different types of incentives for stakeholder engagement. Their analyses reveal that monetary and instrumental incentives are neither sufficient nor necessary for business leaders to consider societal and environmental stakeholder needs. Non-monetary and non-instrumental incentives, such as leaders' values and authenticity, as well as their planning horizons, counterbalance pure monetary and instrumental orientations.

Moreover, there is a growing literature arguing that corporate citizenship and how this might bring firms competitive advantages without solid evidence from the perspective of recruitment and human resources, complementing this literature and drawing on propositions from the signalling theory and expectancy theory, Lin et al. (2012) provide empirical evidence which shows that a firm's corporate citizenship provides a competitive advantage in attracting job seekers and fostering optimistic career success expectation. Proposing a model based on signalling theory and cognitive dissonance theory, Tsai et al. (2014) which complements previous literature discuss how corporate social performance benefits business firms from a perspective of strengthened human resources and recruitment.

The above highlights the risks and challenges seem to be persistent, and enhance in their severity as time goes by, even becoming of a more complex nature. Hence, there is an urgent need to consider what else other than the current management, organizational behaviour, and leadership theories might help in elevating the pressure of those risks and challenges. It is argued here that the presence of 'ethical mindsets' in individuals who work and run the organizations might assist in achieving this goal. To follow, a discussion on 'mindsets' and 'ethical mindsets' leading to the results and discussions on the ongoing international research on 'ethical mindsets'.

### 7.3 Mindsets and Ethical Mindsets

Following from the above, certainly there is a relationship between the individual, and the organizations and those two schools of thought regarding the importance of the ethical orientation of the individual or the organization need to reconcile to find a better solution for the deteriorating ethical standards in business and other social issues. Undeniably, we need a change in mindsets to allow us face the ongoing risks and challenges. But why 'mindsets'; well, this takes us back to Issa (2009), when the concepts of 'worldview', (used since 1790), 'schema', (branded as psychology concept), 'frames' (branded as IT concept) and 'perception' (related to reasoning but more in

music and nursing disciplines were discussed. However, Issa (2009) concluded that the use of the concept of ‘mindset’ would be more suitable for the research at hand as it has been used by different scholars for the examination of issues in a business context (e.g. Fisher 1997; Gosling and Mintzberg 2003; Dweck 2006a, b; Fujita et al. 2007; Melby 2008).

Mindset is a simple idea discovered by world-renowned Stanford University psychologist Dweck (2006a, b) in decades of research on achievement and success—a simple idea that makes all the difference. Dweck (2006a, b) found that everyone has one of two basic mindsets (i) Fixed Mindset and (ii) Growth Mindset. With the fixed mindset, individuals would believe that their talents and abilities are set in stone, while those with growth mindsets recognize that talents are subject to development with inordinate abilities being developed over time, which is considered by Dweck as the means to success. Dweck (2006a, b) displays how mindsets can be changed at any stage of life to achieve genuine success and fulfilment. Earlier, the literature was then limited to the relationship between ‘ethical mindsets’ and religion such as Christianity (Italy) and Confucianism (Taiwan). Lee and Ruhe (1999) investigated the application of an organizational mindset instrument to compare the ‘ethical mindsets’ between Italy and Taiwan. Their results suggested that there were insignificant differences, but Italian business people were perceived to practice some Machiavellianism that puts results ahead of ethical concerns. Issa (2009) came up with the idea of ‘Ethical Mindsets’ through an investigation of two literatures: (i) spirituality and (ii) aesthetics. The empirical evidence presented by Issa (2009) assessed and acknowledged the existence of ethical mindsets in the Australian services sector.

The findings from Issa’s (2009) the online survey, which were further explored and triangulated by the data gathered through focus groups interviews, provide an exploration and identification of eight major components of these mindsets: (i) aesthetic spirituality, (ii) religious spirituality, (iii) optimism, (iv) harmony and balance, (v) personal truth, (vi) contentment, (vii) making a difference and (viii) interconnectedness. These eight components recording high alphas, those range between 0.931 and 0.720, with their 34 dimensions recording high factor loading (high of 0.913 and low of 0.445). The discussions in this research (Issa 2009) highlighted the strength of the relationship between ethical mindsets, spirituality and aesthetics, allowing the contribution to the wider debate on ethical issues, specifically regarding ethical mindsets, spirituality and aesthetics. Issa (2009, p. 222) goes on to state that these two concepts are very personal and their perceived meanings would be highly influenced by: (1) the individuals’ own philosophies, ideologies and belief systems; and, (2) the nature of the society in which these individuals live. This also suggests that there are contextual factors at work (i.e. intrinsic and extrinsic)—variables that have the potential to influence and shape ethical mindsets. This clearly demonstrates the idea of context dependency of ethical mindsets.

Further, and while Issa (2009) contends that there is a difficulty in defining issues relating to ethics or has anything to do with ethics; nonetheless, but based on these eight components, a tentative definition of ethical mindset(s) has been reached at for the use in this thesis.

...an appreciation of and reflection on any situation through the filter of personal beliefs and values such as honesty, integrity, harmony, balance, truth seeking, making a difference, and demonstrating professionalism, deriving from the strength rooted in individual's inner-self (Issa 2009, p. 163).

This was merely in relation to the Australian Services Sector. This chapter and in the following sections will provide a brief idea of the follow-on research that was conducted in 12 countries including Australia on 'ethical mindsets'.

## 7.4 Methodology and Research Question

Therefore, and deriving from Issa's (2009) research, a refined by-product of the original research (i.e. an online survey) was used to collect fresh data from 12 countries. This extended research aims to assist in the theorization of the area of 'ethical mindsets' examining whether spirituality and aesthetics are components of ethical mindsets, exploring their relationship. In pursuing this aim, the following objectives from the original research Issa (2009) were extended to include the twelve countries. These objectives are (i) Assess the existence and dimensions of ethical mindsets of individuals in different countries, (ii) Explore the components of ethical mindsets, and examine the relationship, between ethical mindsets, spirituality and aesthetics, and (iii) Contribute to the wider debate on ethical issues, specifically with regards to ethical mindsets, spirituality and aesthetics.

To allow the achievement of these objectives, the following research question that is also derived from Issa's (2009) original research will be examined: Do ethical mindsets exist in the countries under investigation? If yes, what is the nature of or what are the dimensionalities of ethical mindsets in the Australian Services Sector?

Using a mixed method design, data (quantitative and qualitative) was collected from 2,004 respondents from 12 countries around the world using a 5-point Likert scale through an online survey powered and collected by Qualtrics®. Only 1,991 responses were considered eligible for analysis. The Online survey provided space for respondents to provide qualitative data on all sections of the survey. This survey came in nine sections of 39 statements, with 9 spaces for the provision of qualitative comments by respondents. A separate section was added for the collection of demographic data where respondents were required to answer some eight questions with one opportunity to provide any relevant qualitative comments. The analysis and discussion in this chapter covers a small component of the overall research (Issa 2009).

## 7.5 Results and Discussions

A total of ( $N = 2,004$ ) participants from 12 countries have responded to the online survey. These twelve countries were: Australia, Canada, Hong Kong, Ireland, India, Israel, Malaysia, New Zealand, Singapore, South Africa, UK & Scotland



**Table 7.1** List of the 12 countries participating in this research with the number of respondents—prepared by the author

Country code	Country	Original	Deleted (gender missing)	Field missing data need to be imputed	Total
1	Australia	513	2	24	511
2	Canada	111	0	20	111
3	Hong Kong	106	1	32	105
4	Ireland	105	1	28	104
5	Malaysia	105	2	21	103
6	New Zealand	108	2	18	106
7	Singapore	104	2	16	102
8	South Africa	99	0	14	99
9	UK & Scotland	158	2	26	156
10	USA	199	1	29	198
11	India	293	0	0	293
12	Israel	103	0	0	103
	Total	2004	13	228	1991

**Table 7.2** The regions and the number of responses for each of the regions—prepared by the author

Regional group	Regional name	Members	Total
G1	Anglo-American	USA, UK & Scotland, Ireland, Canada	569
G2	Asian	Singapore, India, Malaysia, Israel, HongKong	706
G3	African	South Africa	99
G4	Australasian	Australia and New Zealand	617
		Total	1991

and USA. Responses with missing data on Gender were excluded and applied the mean value from each of 35 questions applied to replace the missing data. This resulted in 1,991 complete sets as outlined in Table 7.1.

These 12 countries were divided into regions to allow comparisons. There were four regions identified from this data; however, it is worthwhile to note here that the African region (G3) includes only South Africa, which is considered a limitation towards comparison (Table 7.2).

All descriptive and statistical analyses were conducted including the mean and standard deviation of the 39 statements of the online survey, whereas the Mean ranged between a high of 4.47 which was recorded for the statement S3A<sup>4</sup> 'I do not care if my boss is honest or not' and a low of 1.38 for S2A which states 'it is important to me that my boss has integrity'. While the standard deviation recorded a high of 1.414 for S1B 'Prayer is an important part of my life' and a low of 0.562 for SH5 'It is important to me that people are treated fairly in their workplaces'.

<sup>4</sup>This acronym denotes Statement three of section A of the online survey.



**Table 7.3** Total variance explained for the seven factors identified from the data collected from 12 countries—prepared by the author

Total variance explained							
Factor	Initial eigenvalues			Extraction sum of squared loadings			Rotation sums of squared loadings <sup>a</sup>
	Total	% of variance	Cumulative %	Total	% of variance	Cumulative %	
1	5.783	25.144	25.144	5.391	23.441	23.441	3.171
2	2.723	11.837	36.981	2.359	10.255	33.696	3.350
3	2.066	8.981	45.962	1.537	6.684	40.380	3.471
4	1.430	6.219	52.181	1.062	4.616	44.996	2.125
5	1.335	5.804	57.985	.985	4.281	49.277	3.663
6	1.241	5.396	63.381	0.924	4.018	53.296	2.881
7	1.023	4.448	67.829	0.629	2.735	56.031	2.920

Extraction Method: Principal Axis Factoring

<sup>a</sup>When factors are correlated, sums of squared loadings cannot be added to obtain a total variance

While these analysis had provided some input in relation to the data collected. Further analyses were conducted.

As for extraction and rotation; the extraction method employed for factor extraction was Principal Axis Factoring. While for the Rotation and to allow the variables to correlate, oblique rotation (rather than orthogonal rotation) was applied using the Promax method (Costello and Osborne 2005; Hair et al. 2009; Gaskin and Lyytinen 2012). Due to the limitations of this book chapter, only the preliminary analysis will be shared.

The Cronbach Alpha for all 35 variables was 0.788 indicating an acceptable internal consistency of the items in the scale (Gliem and Gliem 2003). A Kaiser-Meyer-Olkin measure of sampling adequacy of 0.890 classified as meritorious indicates good sample size obtained for the analysis. The Bartlett’s test of sphericity is highly significant,  $\chi^2 = 25561.748$ ,  $df = 595$ ,  $p < 0.000$ , indicating that the items of the scale are sufficiently correlated for factors to be found. In the final round in Factor Analysis extraction, seven (7) factors were extracted with Kaiser Normalization (Eigenvalues greater than one). As demonstrated in Table 7.3, this model of eight factors explains a total of 56.031 % of the variation. The Eigenvalues and the amount of variances explained by each of these factors are presented below (after rotation).

The factor loadings of most of the items are high enough and the one with the cleanest factor structured to be considered as important as poised by Costello and Osborne (2005). While Hair et al. (2012) suggested the sufficient factor loading based on sample size for more than 350 cases is 0.30. In addition, the rule of thumb of Field (2005) to exclude several items under each factor where the factor loading below 0.5 for a sample size above 100 did not apply for this dataset for factor interpretation or labelling. The selection of items for interpretation referred to factor’s reliability and face validity (Gaskin and Lyytinen 2012).

**Table 7.4** Factors for the 12 countries with mean, standard deviation and cronbach alpha—prepared by the author

Factor description	Mean	Std. deviation	Cronbach's alpha
Factor 1: spiritually view and practice	2.87	1.27	0.882
Factor 2: relationship, contributor, professionalism, collaboration and self-responsible at the workplace	1.75	0.67	0.716
Factor 3: truth value at workplace	2.20	0.81	0.893
Factor 4: continuous self-development towards positive attitude	2.36	0.85	0.723
Factor 5: balance and harmony with workmates and supervisor	1.84	0.68	0.782
Factor 6: integrity at workplace	1.42	0.61	0.881
Factor 7: compassion at the workplace	1.90	0.74	0.817

The seven factors revealed from the Pattern Matrix for all 12 countries are displayed in Table 7.4 together with the mean, standard deviation and the Cronbach's alpha for each factor average:

Each of these factors had four to five dimensions with the exception of factors six and seven where each of these two factors had only two dimensions each. A score was calculated for each factor by averaging across each individual item. The internal consistency was also checked. While we found spirituality view and practice evident in all countries, there is a difference when establishing a comparison between countries such as USA and Australia, for example (more on prayer in USA and less in Australia), but more on being a spiritual person in Australia when compared with USA. As for Balance and harmony, this seems to be missing in Malaysia, Singapore, USA and South Africa. While Selfless and Attitude Improvement—not apparent in Canada, Hongkong and Malaysia, with Truth value at workplace being evident in all countries—but, the lowest alpha seemed to be in Singapore, and Hongkong. Integrity seemed to be evident in every country with the exception of New Zealand. Compassion is not evident in Australia, Hongkong, Singapore, UK and Scotland Self-responsibility for personal growth—this is evident ONLY in Australia.

Further analysis and further triangulation are being conducted *now* with the inclusion of the qualitative data to refine and enhance the understanding of the analysis of the quantitative data. However, a preliminary analysis of the qualitative data that accompanied the quantitative data in this online survey suggests that the onus seemed to be on the top management and those in responsible positions where the majority of respondents felt that there is a need for a responsible and balanced boss to create harmonious, productive and professional work place, coupled with maintaining respect, recognition and support for all co-workers.

From the brief analysis provided in this chapter, it is evident that 'ethical mind-sets' exist in these twelve countries under investigation, with eight components, however, these will be investigated further and compared with (Hofstede 1984, 2007) dimensions of national culture.

## 7.6 Significance and Limitations

This research has the potential to develop the very limited theoretical perspectives on ‘ethical mindsets’ which might be a step in the right direction, thus avoiding the fate of the social sciences becoming a museum of antiquated ideas. This can be achieved with the identification of ‘ethical mindsets’ components in 12 countries which highlighted some interesting theoretical questions worthy of further research. This research is a step towards the theorization of the concept of ‘ethical mindsets’, which will have a practical impact on the way organizations employ and manage their staff through an understanding of their ‘ethical mindsets’ thus assisting these organizations to achieve their goals that relate to being socially, economically and environmentally responsible.

Although this study has its limitations; the data was only collected from four regions (Anglo-American, Asian, African, and Australasian) with African and Asian being incomplete and there is still a need to collect data from China, Russia, the Philippines, Vietnam, and countries in South America including Brazil, which would then enhance the understanding, and allow the theorization of this concept of ‘ethical mindsets’ which might assist in solving some of the risks and challenges that we continue to face in this twenty-first century. This is the follow-on development for the project.

## 7.7 Conclusion

In this chapter I provided the reader with a brief idea of the concept of ‘Ethical Mindsets’ in an international context through the presentation of a comparison between different cultures an understanding of this concept that will assist in enhancing the capacity building. This chapter provided a brief overview of an ongoing comparative study of ethical mindsets highlighting the tentative results of the analysis of data obtained from 2,004 respondents from 12 countries around the world using an online survey. This online survey allowed the provision of quantitative and qualitative data. Data analysis suggests that Australia, Canada, India, Ireland, Israel, Singapore, South Africa, UK and Scotland, and USA had ‘Spirituality view and practice’ as the first of ethical mindsets component. The number of ethical mindsets components varied amongst countries under investigation, with a high of ten components (as it is the case with Ireland) to a low of four components (as it is the case with Malaysia).

Although this research is limited to 12 countries, it has the potential to develop the current very limited theoretical perspectives on ethical mindsets with the identification of ethical mindset components in 12 countries which highlighted some interesting theoretical questions worthy of further research. This is considered a step in the right direction to allow the theorization of the concept of ‘ethical mindsets’.

## References

- Beck, U. (2002). The terrorist threat: world risk society revisited. *Theory, Culture & Society*, 19(4), 39–55.
- Boiral, O., Baron, C., & Gunnlaugson, O. (2014). Environmental leadership and consciousness development: a case study among Canadian SMEs. *Journal of Business Ethics*, 123(3), 363–383.
- Costello, A. B., & Osborne, J. W. (2005). Best practices in exploratory factor analysis: four recommendations for getting the most from your analysis. *Practical Assessment, Research and Evaluation*, 10(7), 1–9.
- Dweck, C. (2006a). *Mindset, the new psychology of success*. Los Angeles: Random House.
- Dweck, C. (2006b). *Mindsets. Mindsetonline*. Retrieved February 18, 2008 from <http://www.mindsetonline.com/>
- Economist. (2012). China will overtake America within a decade. Want to bet? *The Economist*. Retrieved from <http://www.economist.com/blogs/freeexchange/2012/03/china-will-overtake-america-within-decade-want-to-bet>, <http://www.economist.com/printedition/2011-12-31>, <http://www.economist.com/node/21542155>
- Field, A. (2005). *Discovering statistics using SPSS* (2nd ed.). London: Sage Publication.
- Fisher, G. (1997). *Mindsets: the role of culture and perception in international relations* (2nd ed.). California: Intercultural Press.
- Foster, P. (2015). What are the 10 biggest risks facing the world in 2015? *The Telegraph*. Retrieved from <http://www.telegraph.co.uk/news/worldnews/europe/11326544/What-are-the-10-biggest-risks-facing-the-world-in-2015.html>
- Fujita, K., Gollwitzer, P. M., & Oettingen, G. (2007). Mindsets and pre-conscious open-mindedness to incidental information. *Journal of Experimental Social Psychology*, 43(1), 48–61.
- Gaskin, J., & Lyytinen, K. (2012). Psychological ownership and the individual appropriation of technology. In *Information Systems Theory* (pp. 25–39). Springer: New York.
- Gliem, J. A., & Gliem, R. R. (2003). *Calculating, Interpreting, and Reporting Cronbach's Alpha Reliability Coefficient for Likert-type Scales*. Paper presented at the Midwest Research-to-Practice Conference in Adult, Continuing, and Community Education, Indianapolis. Retrieved from <https://scholarworks.iupui.edu/handle/1805/344>
- Gosling, J., & Mintzberg, H. (2003). The five minds of a manager. *Harvard Business Review*, 81(11), 54–63.
- Government, A. (2015). Social Issues. *Online Government Information and services*. Retrieved from <http://www.australia.gov.au/topics/family-home-and-community/social-issues>
- Hair, J. F., Jr., Anderson, R. E., Tanthan, R. L., & Black, W. C. (2009). *Multivariate Data Analysis: A Global Perspective* (7th edn.). Upper Saddle River: Prentice Hall.
- Hair, J. F., Jr., Sarstedt, M., Ringle, C. M., & Mena, J. A. (2012). An assessment of the use of partial least squares structural equation modeling in marketing research. *Journal of the Academy of Marketing Science*, 40(3), 414–433.
- Hjelmgaard, K. (2014). Biggest risks facing the world in 2014? *USA Today*. Retrieved from <http://www.usatoday.com/>
- Hofstede, G. (1984). The cultural relativity of the quality of life concept. *Academy of Management Review*, 9(3), 389–398.
- Hofstede, G. (2007). Asian Management in the 21st century. *Asia Pacific Journal of Management*, 24, 411–420. doi:10.1007/s10490-007-9049-0.
- Issa, T. (2009). *Ethical Mindsets, Aesthetics and Spirituality: A Mixed-Methods Approach Analysis of the Australian Services Sector*. Retrieved from [http://espace.library.curtin.edu.au/R/?func=dbin-jump-full&object\\_id=131986&local\\_base=GEN01-ERA02](http://espace.library.curtin.edu.au/R/?func=dbin-jump-full&object_id=131986&local_base=GEN01-ERA02), Curtin University of Technology, Perth.
- Jardine, N. (2011). The 10 biggest problems in the world according to the EU. *Business Insider Australia*. Retrieved from <http://www.businessinsider.com.au/the-10-biggest-problems-in-the-world-according-to-the-eu-2011-10?op=1#10-dont-know-1>

- Kish-Gephart, J., Detert, J., Trevino, L. K., Baker, V., & Martin, S. (2014). Situational moral disengagement: can the effects of self-interest be mitigated? *Journal of Business Ethics*, *125*(2), 267–285.
- 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.
- Lee, M., & Ruhe, J. (1999). Ethical mindsets of christianity and confucianism: a comparative study. *Journal of Value-Based Management*, *12*(1), 13–27.
- Lin, C.-P., Tsai, Y.-H., Joe, S.-W., & Chiu, C.-K. (2012). Modeling the relationship among perceived corporate citizenship, firms' attractiveness, and career success expectation. *Journal of Business Ethics*, *105*(5), 83–93.
- Melby, L. (2008). The most powerful wealth building mindsets. Retrieved January 31, 2008, from <http://www.ministryofbiz.com>
- Miska, C., Hilbe, C., & Mayer, S. (2014). Reconciling different views on responsible leadership: a rationality-based approach. *Journal of Business Ethics*, *125*(2), 349–360.
- Rudd, K. (2011). The 10 big global challenges facing Australia, *Sydney Morning Herald*. Retrieved from <http://www.smh.com.au/federalpolitics/politicalopinion/the10bigglobalchallengesfacingaustralia2011011619rsb.html>
- Tsai, Y. H., Joe, S.-W., Lin, C.-P., & Wang, R.-T. (2014). Modeling job pursuit intention: moderating mechanisms and socio-environmental consciousness. *Journal of Business Ethics*, *125*(2), 287–298.