Why Is It (Un-)ethical? Comparing Potential European Partners: A Western Christian and An Eastern Islamic Country – On Arguments Used in Explaining Ethical Judgments

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ABSTRACT. Located at the crossroads of the Eastern and Western world, Turkey today is characterized by a demographically versatile and modernizing society as well as a rapidly developing economy. Currently, the country is negotiating its accession to the European Union. This article yields some factual grounding into the ongoing value-related debate concerning Turkey's potential EU-membership. It describes a mixed-methodology study on moral reasoning in Austria and Turkey. In this study, the arguments given by individuals when evaluating ethically problematic situations in business were compared. Although there were major consistencies, a number of differences were found. These differences, however, were not in the substance (categories) of arguments used but in their relative frequency. Overall, our findings suggest that young, well-educated urban individuals from Western Christian and Eastern Islamic countries are highly consistent in their moral reasoning.

KEY WORDS: cross-cultural comparison, moral reasoning, empirical study, mixed methodology

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Introduction

With more and more companies expanding into foreign markets, interest in culture as an influencing factor on ethical decision making has been increasing in both business practice and academia (Karande et al., 2002; Singhapadki and Vitell, 1999). Culture theory and international management literature suggest fundamental cultural differences between Eastern and Western, collectivistic and individualistic, and recently also Islamic and Judeo-Christian countries (Arslan, 2001; Cornwell et al., 2005; Price, 2003; Smith and Hume, 2005). Over the past three decades, numerous empirical studies have been conducted comparing individuals from different cultures in their ethical decision making. However, most studies focus on ethical attitudes or judgments and ignore the major underlying dimension of moral reasoning. In addition, investigations are most often cross-national rather than cross-cultural, and mainly compare English-speaking countries to developed Asian countries (Srnka, 2003).

This study aims to broaden the understanding of cultural differences in ethical decision making.

Moral reasoning is investigated and two potential partners in an extended European Union (EU): Austria (a Western Christian country) and Turkey (an Eastern Islamic country) are compared. This article is structured as follows: First, the relevance of various cultural dimensions in ethical decision making is addressed. Then, the role of Turkey as an emerging market and potential future member of the EU is highlighted. Subsequently, cultural differences between Turkey and Austria are outlined and implications for ethical decision making are discussed. The conclusion is drawn that more insights are needed with respect to moral reasoning in the two countries. Next, an empirical study that delivers important results on differences and consistencies in moral reasoning in the two countries is described. Finally, our findings are presented and discussed.

Ethical "clash of civilizations"?

Huntington (1996, 2003) claims that differences in the cultural values of Western (developed) and Eastern (developing) countries are likely to lead to a "Clash of Civilization". Since ethical decision making is fundamentally based on values (Kroeber, 1952; Rokeach, 1973), these cultural differences should particularly materialize in ethical decisions. If value differences are affected by political and socio-economic processes, as Huntington suggests, cultural background will determine how ethical problems are perceived and solved. In increasingly multi-cultural business contexts, with countries of diverse historic, socio-political, economic and religious backgrounds entering world markets, more insight is needed into ethical decision making and the underlying values of distinct cultures (Hisrich et al., 2003; Karande et al., 2002).

Emerging versus stable markets: the role of the EU

With the political and economic changes in Africa, Eastern Europe and the Middle East, recent studies into business and professional ethics have been conducted in *developing countries* (e.g., Abratt and Penman, 2002; Al-Khatib et al., 1995, 2004, 2005), *transitional economies* (e.g., Cooper and Dorfman, 2003; Jaffe and Tsimerman 2005; Vynoslavska et al., 2005), and otherwise *dynamic or turbulent societies*

disrupted from economic change, civil unrest, ongoing terrorism or war (e.g., Morris et al., 1996; Rawwas et al., 1994, 1998). However, little research has been carried out into comparing economically and socially dynamic countries to more stable societies (Singhapadki et al., 1999). Yet, ethical misunderstandings resulting from different, dynamic versus stable cultural backgrounds have become evident in the current discussion on the potential accession of Turkey to the EU.

With approximately 450 million inhabitants, the EU (in comparison to 280 million inhabitants in the US and 130 million in Japan) constitutes a major player not only in the European continent but also in the World market. Therefore, entering the Common European Market is the goal of many countries in the region. The EU over the last decade has gained significant economic and political importance and increased from 12 to 15 countries in 1995 and to 25 countries in 2005. Further growth in the EU is expected in the near future. Given that the majority of business ethics research has been conducted in the U.S. and Asian countries, new findings can be expected from investigating the European Market. Currently, the discussion surrounding the EU is focusing on the EU-enlargement process and particularly on Turkey as potential future member-country.

Turkey and the EU

Turkey has a relatively young, quickly growing population, which is expected to reach 90 million inhabitants by 2010. The rapidly developing economy has resulted in a continuous rise in the standard of living over the past decades (Ahmad, 2003). To sustain its economic prosperity in view of the developments in world politics, the accession to the EU has been pursued as a major goal by the Turkish leadership for more than four decades. In 1963, Turkey signed an agreement with the EU that included possible future membership. In 1987 it applied for full membership, and was given official candidate status in 1999. In December 2004, EU leaders agreed to open talks on Turkey's accession and the European Commission gave approval to begin official negotiations with Turkey in 2005 (Worldpress, 2004a, b).

Should Turkey become an EU-member, which is not expected to occur before 2015, it will be both an attractive market of consumers and a new source of educated workforce for European countries, which are increasingly facing the negative effects of aging societies. Turkey itself expects to benefit greatly from the accession through the stimulation of economic activity, the inflow of financial resources, and know-how transfer. In the event of Turkey's accession, the EU would change dramatically from a club of Christian nations into a multi-cultural, multi-religious political project. As a consequence, a lively debate within the EU has been initiated, in which Austria has become the most critical opponent to the full integration of Turkey into the EU. The major arguments in the discussion are twofold, as shall be outlined below.

First, there are the socio-economic arguments. The mere size of the country may overstretch EU-institutions. Current members fear that such a large new member would put too much pressure on the social and political structure of the EU (Worldpress, 2004a). In addition, Turkey is a relatively poor, mainly agricultural country, and although the proportion of agriculture is decreasing, member states are afraid that the vast country would put an overly large financial burden on the entire community. The impact of the socio-economic environment on ethical decision making has frequently been discussed in the literature (Karande et al., 2002; Laczniak and Murphy, 1993). In fact, the ethical climate in the Turkish business environment is at a critical stage, and the business community is troubled with ethical problems (Ekin and Tezölmez, 1999). On the *Corruption Perception Index* – where rank 1 reflects the lowest level of corruption and rank 145 the highest (Transparency International, 2005) – Turkey ranks relatively highly (rank 77) especially when compared to European member countries (e.g., Austria with rank 13).

Second, several current EU-members have put forward a philosophical perspective. They stress the large differences in orientation and habits, and doubt Turkey's European affinity. Not more than four percent of Turkey is part of the European continent, while the rest is Asian. Therefore, Turkey is seen to lack Western roots, traditions, and identity in its culture (Worldpress, 2004a). A related aspect in the debate is religion. In contrast to the existing EU-countries, who have a Judeo-Christian heritage, Turkey is an Islamic country and this fact evokes major fears. Values based in religious systems have been identified as an important source of differences in ethical evaluations (Wilkes et al., 1986; Wilson, 1997). The differences, however, seem to depend on the degree of religiosity, i.e., the importance of religion in everyday life (Arslan, 2001; Vitell et al., 2005; Wilkes et al., 1986). Still, even in modern, laical societies (such as France, Germany or Austria), the conflicting experiences between Christians and Muslims have led to the development of stereotypes, which seem to fuel value disputes and fears.

To avoid disputes and reduce fears, more knowledge about the factual differences in ethical decision making in both Turkey and the critical EU-countries are needed. A comparison between Turkey and particular EU-countries will help to provide new relevant insights (Arslan, 2001). This research aims to deliver insights based on empirical data and thereby focuses on Austria as a major critic of Turkey's EU accession.

Cultural differences in moral reasoning

The volume of research on cultural differences in ethical decision making conducted to date is significant. While most empirical studies investigate ethical judgments or attitudes, few look at the underlying process of moral reasoning (for a comprehensive analysis see Srnka, 2003, 2004). Moral reasoning is the fundamental cognitive stage that precedes moral judgment; it is the ''heart'' of ethical decision making (Ferrell and Gresham, 1985). In this stage, the various arguments (deontological considerations and teleological aspects, etc.) are considered and balanced to reach a decision as to what is ethical or unethical (Ferrell et al., 1989; Hunt and Vitell, 1986, 1991; Malhotra and Miller, 1998). We look at this pivotal stage and investigate to what extent the cultural differences between Austria and Turkey are reflected in the arguments used in deriving ethical judgments in business.

Moral reasoning is based on the values held by the decision maker. Values constitute preconceptions of ''the desirable'' that are formed by the social environment (Rokeach, 1973, 1979). They depend on socialization resulting from different cultural factors

(Hisrich et al., 2003). The arguments used in deriving an ethical judgment are determined by macro- and supra-cultural factors that shape moral values. The macro-culture has been defined as the *national identity and historical heritage* of the society, in which a person has been raised and is living. Supra-cultural factors comprise *philosophical and religious groundings* as well as the *socio-political and economic background* of societies (Srnka, 2004).

Given that differences in ethical decision making can result from these various cultural dimensions, all of these should be considered (or at least controlled) in comparative studies. Yet, most research focuses on selected dimensions (e.g., nationality or individual-ism/collectivism) and ignores the other culture-dimensions. This may explain why the results of cross-cultural business ethics studies have often been mixed. While few differences in ethical decision making have been identified between countries belonging to one supra-culture, more differences tend to emerge with increasing *cultural distance* between the groups compared (see Srnka, 2003). Our study takes into account the various cultural dimensions, which Austria and Turkey, two in cultural terms relatively distant countries, may differ in.

The cultural background of Austria and Turkey

Austria and Turkey share some common episodes and occurrences in their history, e.g., the Siege of Vienna in 1529 or the Battle of Vienna against the Ottomans in 1683 (for a comprehensive discussion of the cultural backgrounds see, e.g., Ahmad 2003; Johnston, 2000). In general, however, the two countries have a largely different cultural heritage grounded in Western versus Eastern philosophies

and Individualist versus Collectivist societies. Moreover, the two cultures, although both highly secular, rest upon different religious roots: Judeo-Christian (predominantly Roman Catholic) versus Islamic. The various macro- and supra-cultural dimensions that are likely to create differences in fundamental values and to lead to differences in the arguments used in ethical decision making (Hofstede and Bond, 1988) are discussed in detail below.

National identity & historical heritage

Culture has been described as a multi-layer phenomenon with national identity and historical heritage at its core (Leung et al., 2005). Austria and Turkey have rich historical foundations in empires, the Habsburg Monarchy (1282–1918) and the Ottoman Empire (1299–1922), which once spanned a huge variety of national cultures from Central Europe to the Caucasus (Johnston, 2000). Despite their historical junctions, Austria and Turkey show many particularities in their heritage that are likely to shape the fundamental values underlying ethical evaluations. As can be seen in Table I, the two countries have been found to differ largely in Hofstede's value dimensions (Hofstede, 1980; Hofstede and Hofstede, 2005). Rawwas (2001) found significant differences in ethical beliefs between individuals from countries with relatively high power distance and high uncertainty avoidance (e.g., Eastern and Mediterranean countries such as Turkey) and individuals from countries with low power distance and relatively low uncertainty avoidance (e.g., Germanic countries such as Austria).

Kocel and Tekarslan (1994) studied the differences between Austrian and Turkish managers and employees with respect to motivation and behavior

TABLE I
Country description based on Hofstede's value dimensions

Value dimension	Score range	Austria (score)	Turkey (score)
Power distance	11–104	Very low (11)	Medium position (66)
Uncertainty avoidance	8–112	Medium position (70)	High (85)
Masculinity/Femininity	5–110	(Highly) masculine (79)	(Moderately) feminine (45)
Individualism/Collectivism	6–91	(Moderately) individualistic (55)	(Moderately) collectivistic (37)

TABLE II

Particularities of Turkish individuals in work-life as compared to Austrians (Based on: Kocel and Tekarslan, 1994)

1. Planning does not play an important role in daily work. Business deals are completed without detailed planning, and very few things are written. Issues are negotiated ("bazaar mentality").
2. Fatalistic approach to time and future. People rarely think that time and future is something to be managed, but react to actual events than trying to change the course of events. Although there is a saying like "time is money", punctuality is not followed strictly.
3. People prefer oral communication to writing and documenting business dealings. On the other hand, cooperation to help others – even unknown persons – is very strong.
4. People tend to be more emotional and to express emotions (e.g., by use of body language).
5. Money and other financial rewards are the most important motivators for people. Intrinsic factors do not seem to play an important role in motivating employees.
6. Rules, procedures, and regulations are followed, but interpreted in a very flexible way to meet expectations of other parties (customers, suppliers, government officials, etc.).
7. Organizational hierarchy is readily accepted, but there is a tendency to go "beyond" the hierarchical structure. People try to find someone to whom they can talk informally.
8. Status symbols are important, and people want to see their superiors use them.
9. Meetings seem to be a place where people build relationships rather than solve problems. Therefore, they take a long time.
10. People prefer concrete rather than abstract things.
11. People are more open to change. They easily adjust to new situations.
12. Religion seems to have no effect on behavior in the work place.
13. Loyalty to the company and identification with the organization seem to be low among people.
14. Individualism is stronger among employees in Turkey than their counterparts in Austria.

in business (as perceived by Austrian executives in Turkey). Their findings suggest many Turkish particularities (see Table II). Similarly, a number of particularities were reported for Austrian decision makers. For several decades, one sixth of the industrial production in the country took place in state-owned enterprises. This has resulted in a widespread preference for a bureaucratic work-style (Johnston, 2000) as well as a relatively high tolerance for inefficiencies (Bartel and Schneider, 1989). Also, Austria has been characterized by its long-standing conflict-avoiding system of "consociational democracy". In this model, described in the literature as "Sozialpartnerschaft", political representatives from different groups in the workplace negotiate all major decisions (e.g., pay rises, reduction in working hours), rather than imposing solutions on certain groups (Falkner et al., 1999; Lehmbruch, 1979; Mueller, 1993).

Altogether, the literature suggests that Austrian and Turkish individuals have behavioral particularities in the work place, which seem to reflect inherent macro-cultural values. While national identity and historical background are important factors, various supra-cultural dimensions are also significant.

Philosophy and religion

Philosophy, in particular Eastern versus Western thinking, and religion constitute fundamental supracultural dimensions that determine a nation's culture (Schlegelmilch, 1998; Trompenaars, 1994). Eastern cultures have been found to share particular characteristics such as collectivism and context-relatedness (Hall, 1976; Triandis, 1989; Trompenaars, 2000). They have traditionally been distinguished from Western philosophy, which is more individualistic and tightly linked to the Judeo-Christian tradition. In both Austria and Turkey, more than nine out of ten believers confess to one dominant monotheistic religion (Price, 2003). Austria is a Western country rooted in Roman Catholicism

with 91% of all believers being Christians (Statisti-kAustria, 2005). The country and its traditions are anchored in Christian values, while public life is widely secular. Turkey, on the other hand, is clas-sified as a Near Eastern country (see Ronen and Shenkar, 1985). Although there is no official religion in Turkey, 99% of its population is Muslim. Although religion only plays a limited role in public Turkish life (Younis 1997), it cannot be separated from Turkish national identity. Islam is one of the most influential factors shaping the current value system in Turkey (Arslan, 2001). Within the Islamic world, Turkey represents the most democratic country (Younis, 1997). However, a Re-Islamisa-tion (i.e., a re-orientation of the state's secular institutions such as law, government, education, etc., towards practices firmly located in the traditional precepts of Islam) has recently been observed in Turkey.

Socio-political situation and economic conditions

The socio-political situation and economic condi-tions represent further important supra-cultural fac-tors (Huntington, 1996; Ronen and Shenkar, 1985). Since the end of World War II, Austria has enjoyed political stability and economic prosperity because of its political neutrality and nonalignment. Its geo-graphic location has contributed to Austria's major role in negotiating trade with both Eastern and Western European countries (Rawwas, 1996). It has a stable population of 8.2 million with a birth rate of 1.38 children per female and moderate immigration. Austria's Gross National Income (GNI) per capita as reported for 2005 was USD 26,720, and both the unemployment and inflation rates are comparably low (StatistikAustria, 2006). Turkey, on the other hand, is the largest country in the Eastern Mediter-ranean and constitutes an important emerging mar-ket with vast economic potential. The country is severely indebted and has been classified by the World Bank as a "lower middle income nation". Turkey's GNI per capita amounts to USD 6,710 in purchasing power parity (WorldBank, 2005). Its economy is relatively weak but developing rapidly. Its market is growing and its inflation rate is high. Over the last decades, the country has undergone impressive changes to turn itself into a modern

participatory democracy. Its close relationships with the new Turkic Central Asian Republics (Azerbai-jan, Turkmenistan, Kazakhstan, Uzbekistan, and Kyrgyzstan) have given the country a special bridg-ing role between Asia and Europe, both economi-cally and politically (Worldpress, 2004a).

Despite largely different *socio-political and economic conditions*, it has been suggested that developed and developing countries converge on these dimensions as a result of globalization. Due to the Turkish government's recent successful efforts to increase investment in Turkey, the country has in fact come closer to meeting the socio–political and economic standards of the EU (Worldpress, 2004a, b). In addition, increased contact with Turkish commu-nities in European countries (mainly in Austria and Germany), the mass-media and particularly the In-ternet, as well as the unification of academic and business education might have resulted in the con-vergence of values that tends to accompany mod-ernization processes. Convergence, however, usually occurs in value dimensions that are not central to the culture (Lachman et al., 1994). Differences can therefore be expected to remain with respect to core values resulting from *national and historic aspects* as well as *philosophy and religion*.

Moral reasoning in Austria and Turkey: need for more insights

The preceding discussion on the various cultural dimensions suggests that there are major differences between Austria and Turkey that are likely to impact ethical decision making in general and moral rea-soning in particular. Several studies have investigated Austrian and Turkish decision makers along ethical dimensions. In these studies, consumers or students in Austria or Turkey were compared to their counterparts in other countries (Arzova and Kidwell, 2004; Babakus et al., 2004; Kidwell et al., 2004; Rawwas, 2001; Rawwas et al., 2005; Sims and Gegez, 2004). However, none of these studies have directly compared Austria and Turkey. The findings are consistent in that all the studies identified dif-ferences between Turkish or Austrian respondents and participants from other countries. While these earlier studies focused either on ethical judgments or on attitudes, moral reasoning was widely ignored.

To date, no descriptive study has been conducted to identify arguments applied by individuals, in particular countries such as Austria and Turkey, in deriving their ethical judgments. Theory suggests that moral reasoning constitutes the pivotal stage in ethical decision making (Ferrell and Gresham, 1985; Hunt and Vitell, 1986, 1991).

We expected new insights into differences in moral reasoning from an investigation of the moral arguments produced by individuals in Austria as a Western Christian country and Turkey as an Eastern Islamic country. Based on extant literature and the considerations outlined above, we formulated the following research proposition:

For individuals socialized in Austria and Turkey, differences in moral reasoning exist on dimensions (i.e., categories of arguments) that constitute core values of their specific cultures reflecting national particularities, Western versus Eastern characteristics, or Christian versus Islamic beliefs.

This research proposition was the starting point for our descriptive study.

Study

In this study, we compared arguments produced by Austrian and Turkish decision makers in explaining particular judgments concerning ethically problematic situations in business contexts. Earlier empirical research on ethical decision making focused on ethical judgments or attitudes and used standardized instruments. The scales applied (such as the Machiavellianism scale; the Ethical Position Questionnaire proposed by Forsyth, 1980; the Attitudes Toward Business Ethics Questionnaire by Preble and Reichel, 1988 or the Consumer Ethical Position Questionnaire by Muncy and Vitell, 1992) are mainly based on Judeo-Christian Values and Western standards. Implicitly it has been assumed that they can be validly used in other cultures. Empirical evidence, however, suggests the contrary (see Auger et al., 2004; Cui et al., 2005). Alternative forms of investigation may provide more conceptually conclusive and practically relevant insights. To shed light on the potentially differing, culture-specific dimensions of moral reasoning in the two countries under investigation, we chose a mixed methodology-approach starting from rich qualitative data and transforming it into quantitative

TABLE III

Respondents' characteristics

	Culture		Total
	Austrian	Turkish	
Gender			
Male	29	28	57
Female	31	28	59
Not indicated	0	4	4
Total	60	60	120
Age			
Below 20	2	0	2
20–22 years	30	44	74
23–25 years	21	15	36
26–28 years	4	0	4
29 and more	3	0	3
Not indicated	0	1	1
Total	60	60	120

data for statistical analyses (see Srnka and Koeszegi, 2007).

Study design

The qualitative data were collected by asking business students in Austria and Turkey to evaluate 12 scenarios describing ethically questionable situations in the sensitive business contexts of marketing and accounting. Participating students were enrolled in marketing or accounting classes and received no monetary compensation for their participation. From a total sample of 150 respondents, 120 who had been socialized entirely (i.e., raised, educated, and living) in their respective countries were selected. The sample comprised an even split of male and female individuals mostly between 20 and 25 years of age (see Table III).

The vignettes were taken from an earlier cross-cultural study (Kidwell et al., 2004). They described six marketing and six accounting scenarios, which reflected the ethical issues frequently discussed in the marketing and accounting ethics literature (bribery, deception, fraud, manipulation, nepotism, tax evasion, etc.). Scenarios were adapted by the bi-cultural research team consisting of the three authors to be applicable to both the Austrian and the Turkish context. In this procedure, the approach suggested

by Werner and Campbell (1970) was followed. The content of each scenario was checked for ethical relevance in both cultures. Issues perceived as confusing or potentially misunderstood by individuals in either of the two countries were discussed and reformulated by the Austrian and Turkish researchers in a multiple-step process. Also, names and companies were localized. The scenarios were pretested by presenting them to a pilot sample of twelve students, four managers, and four academic experts in the fields of marketing and accounting. They were asked to indicate how clear, realistic, and ethically problematic each of the scenarios were. Based on their reactions, one of the scenarios had to be reformulated. The scenarios were again shown to the pilot sample and respondents were asked to evaluate the situations from an ethical point of view providing verbal "think-aloud"-protocols (van Someren et al., 1994). These protocols as well as the questions posed by the participants indicated that two of the scenarios needed further clarification. After these changes had been made, the scenarios were presented to another pretest-sample of eight students and two managers. For this version of the questionnaire, all the participants were able to give evaluations and verbally expressed that they had no problems in evaluating the scenarios. Therefore, the instrument in this form was used for the study.

Respondents were asked to read the ethically questionable situations and indicate on a 5 point Likert-scale (from 1 = "totally disapprove" to 5 = "totally approve") the extent to which they either disapproved or approved of the situation described in each of the scenarios. Subsequently, respondents were requested to indicate *why* they (dis-)approved with the behaviors described using an open response format (see Figure 1). Data were collected in Turkish and German and then translated into English using a two-step procedure of translation and back-translation as described by Brislin (1970). The translated data were coded by four independent coders and analyzed by the multicultural research team.

Analysis and results

In total, 1852 arguments were provided by the Austrian and Turkish respondents. All arguments were content analyzed following the procedure proposed by Srnka and Koeszegi (2007). For data coding, a category-scheme in subsequent deductive and inductive steps was developed. Initially, basic categories from various streams of literature were deducted: (1) *fundamental ethics, value, and culture theory* (Aristotle 384–322 B.C.; Forsyth, 1980; Hofstede, 1980; Hofstede and Bond 1988; Hofstede and Hofstede, 2005; Kohlberg, 1969; Rawls, 1971; Rokeach, 1973, 1979); (2) *business ethics and cross-cultural marketing ethics* (Hunt and Vitell, 1986, 1991; Jones, 1991; Jones and Huber, 1992; Smith and Quelch, 1993; Srnka, 1999, 2004); (3) *literature on*

Scenario 1

The newly assigned marketing manager of a firm selling low calorie bread decides to change the packaging of its bread. Instead of *"Low Calorie Bread!",* which was printed on the previous packages, the new package says *"50 percent less calories!"*
The bread was never subjected to any lab testing to verify whether it really had 50 % less calories, before the manager launched the bread with the new packaging on the market.

I totally disapprove☐   I disapprove☐   I neither approve nor disapprove☐   I approve☐   I totally approve☐

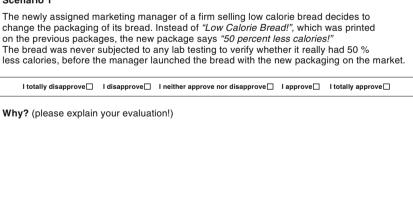**Why?** (please explain your evaluation!)

Figure 1. Example of Scenario and Question-Format.

TABLE IV

Category scheme – arguments used in moral reasoning in Austria and Turkey (alphabetical order)

Category	Explanation
(Mis-)Behaviors	Reference to particular behaviors (such as breach of trust, bribery, cheating, deception, fraud, lying, nepotism, manipulation, etc.), considered as *per se* unacceptable.
Care	Acting out of feelings of empathy and responsibility for others.
Commonness	Behavior that is commonly encountered ("Peccadillo"; "Everyone does it.").
Conscience	Acting in accordance with one's own conscience to avoid feelings of guilt.
Duty	Acting based on universal obligations.
Fairness & Justice	Reference to the fundamental principle of justice and personal fairness.
Friedman-principle	Position that business has its own rules, professionalism is important, or that private and business matters should not be mixed. ("Good business is good ethics").
Good intention	Reference to the "bona fide"-principle, i.e., whether a person has good intentions.
Harm	Considering (potential) negative effects resulting from an act.
Harmony	Behavior that contributes to harmony, conflict-avoidance, and de-escalation.
Internal locus of control	Considering whether a person has the free choice of acting morally or immorally.
Law/Legality	Explanation based of legality or illegality of a questionable behavior.
Relativism	What is right is seen to depend on the culture, person and/or the situation.
Rules & norms	Reference to explicit rules and norms in a particular social context.
Self-interest	Motivation underlying behavior is maximizing benefits for person.
Stakeholder	Behavior that accounts for interest of relevant reference groups.
Stewardship	Reference to individuals' general responsibility in society.
Values	Reference to conceptions of "the desirable" underlying particular behaviors (e.g., success, social welfare, self-achievement, quality of life, mutual respect, etc.).
Virtues	Reference to human attributes that underlie particular behaviors (such as honesty, integrity, trustworthiness, loyalty, generosity, modesty, altruism, self-sacrifice, etc.).

Western and Eastern philosophies (Hall, 1976; Triandis, 1989; Trompenaars, 2000); (4) *literature on Christian versus Islamic values* (e.g., Ali, 1988, Arslan, 2001; Hisrich et al., 2003; Rice, 1999; Saeed et al., 2004; Yousef, 2000a, b); as well as (5) *empirical studies on particularities of Austrians and Turks* (Ekin and Tezölmez, 1999; Ergeneli and Arikan, 2002; Gegez et al., 2005; Pomeranz, 2004; Vásquez-Párraga and Kara, 1995).

The initial category-list was inductively complemented and redefined based on several rounds of preliminary coding of the empirical data. This iterative process of category development finally resulted in 19 categories of arguments reflecting distinct value dimensions underlying moral reasoning comprised in the category scheme displayed in Table IV. Applying this scheme, each data set was coded by two independent coders. Intercoder reliability was measured by Cohen's kappa (Cohen,

1960), which accounts for chance agreement and has been suggested as the best measure of consistency in coding qualitative data (Lombard et al., 2002, 2005). Over the entire categories kappa was 86.18% for the Austrian data set and 79.01% for the Turkish data set. These values can be considered as highly satisfactory (Lombard et al., 2005). Based on the coded data, frequencies for arguments in each of the categories were calculated for both country data sets.

Table V shows that three groups of categories can be distinguished: those mentioned frequently in both Austria and Turkey (11.6–19.5% of all arguments provided), those used scarcely in both cultures (less than 2.5% of total arguments), and the intermediate categories comprising arguments mentioned infrequently in either of the two countries (2.6–7.6% of total arguments).

The most commonly used categories, i.e., (mis-) behaviors, harm, and Friedman-principle to a

TABLE V

Relative frequencies − arguments in moral reasoning in Austria and Turkey (descending order)

Categories	Total	Austria	Turkey
Frequently used			
(Mis-)Behaviors	19.5%	18.0%	21.1%
Harm	16.5%	14.4%	18.8%
Friedman-principle	11.6%	11.5%	11.8%
(Intermediate) less frequently used			
Virtues	7.6%	10.8%	4.1%
Self-interest	7.3%	7.8%	6.8%
Commonness	6.6%	8.3%	4.7%
Rules & Norms	6.4%	5.7%	7.1%
Stewardship	4.8%	2.7%	7.0%
Law/Legality	4.7%	7.3%	1.8%
Fairness & Justice	2.8%	3.7%	1.8%
Values	2.6%	1.1%	4.2%
Scarcely used			
Duty	2.2%	1.8%	2.7%
Care	1.7%	1.1%	2.3%
Relativism	1.6%	0.8%	2.5%
Conscience	1.2%	1.0%	1.4%
Int. locus of control	1.2%	1.7%	0.7%
Stakeholder	0.9%	1.2%	0.5%
Good Intention	0.5%	0.3%	0.6%
Harmony	0.4%	0.6%	0.1%

greater or lesser extent can be considered *equally important in both countries*. The same seems to apply to arguments only scarcely used in both countries, whereas the relative frequencies for the intermediate categories suggest that they are referred to *more often in one country than the other*. To test the differences for statistical significance, we calculated frequencies for each category on the individual respondent level and applied *t*-tests. Results are displayed in Table VI.

Although the categories were developed from various streams of literature and a broad variety of theoretical approaches (reflecting Eastern and Western, Islamic and Christian, as well as Austrian and Turkish thought), there were no categories found that were relevant to one culture but irrelevant (i.e., did not apply at all) to the other culture. Overall, Austrian and Turkish participants were consistent in the types of arguments used in explaining ethical judgments. With regard to the various individual categories, no significant differences between Austrian and Turkish participants were found regarding categories frequently used as well as categories scarcely used in moral reasoning. However, there were significant differences in those categories of arguments that are used less frequently in both countries. In particular, Austrian participants significantly more often referred to *virtues, law & legality* as well as *fairness & justice* in explaining their approval or disapproval of questionable behavior ($p < 0.001$). Furthermore, ethically problematic actions are more often approved of in Austria because of their *commonness*, while respondents in Turkey significantly more often mentioned *stewardship* and *values* ($p < 0.01$) when approving or disapproving of a particular situation. No significant differences were found in *self-interest* as well as *rules and norms*, which also fall into the less frequently mentioned group of arguments.

TABLE VI

Differences in arguments used in moral reasoning in Austria and Turkey (individual level)

Categories	Country	N	Mean	*t*-test	Sig. (2-tailed)
Frequently used					
(Mis-)Behaviors	Austria	60	2.67	− 0.595	0.553
	Turkey	60	2.87		
Harm	Austria	60	2.12	− 1.150	0.253
	Turkey	60	2.55		
Friedman-principle	Austria	60	1.70	0.380	0.705
	Turkey	60	1.60		
(Intermediate) less frequently used					
Virtues	Austria	60	1.58	4.996	**0.000**
	Turkey	60	0.55		
Self-interest	Austria	60	1.15	1.046	0.298
	Turkey	60	0.92		
Commonness	Austria	60	1.23	2.989	**0.003**
	Turkey	60	0.63		
Rules & Norms	Austria	60	0.85	− 0.669	0.505
	Turkey	60	0.97		
Stewardship	Austria	60	0.40	− 3.676	**0.000**
	Turkey	60	0.95		
Law/Legality	Austria	60	1.07	5.467	**0.000**
	Turkey	60	0.25		
Fairness & Justice	Austria	60	.55	2.688	**0.008**
	Turkey	60	0.25		
Values	Austria	60	0.17	− 3.207	**0.002**
	Turkey	60	0.57		
Scarcely used					
Duty	Austria	60	0.27	− 0.996	0.321
	Turkey	60	0.37		
Care	Austria	60	0.17	− 1.595	0.113
	Turkey	60	0.32		
Relativism	Austria	60	0.12	− 2.051	0.043
	Turkey	60	0.33		
Internal locus of control	Austria	60	0.25	2.067	0.041
	Turkey	60	0.10		
Conscience	Austria	60	0.15	− 0.437	0.663
	Turkey	60	0.18		
Stakeholder	Austria	60	0.18	1.809	0.073
	Turkey	60	0.07		
Good intention	Austria	60	0.05	− 0.727	0.468
	Turkey	60	0.08		
Harmony	Austria	60	0.08	1.166	0.246
	Turkey	60	0.02		

According to our research proposition, differences in moral reasoning in Austria and Turkey were expected to be observed in categories that reflected dimensions closely related to the differing core values of the respective cultures. Below, the empirical results are linked back to the relevant lit-

erature and it is shown that our results widely support the research proposition.

Discussion

The first major result of this study is that (mis-) behaviors, harm, and Friedman-principle have been identified as fundamental dimensions of moral reasoning that are consistently present in the distinct cultures. Our finding that certain types of *behavior* (lying, cheating, deceiving, manipulating, bribery, nepotism, etc.) are considered unethical and rigorously declined in the two culturally different groups is consistent with the literature: Such behaviors have been described as being inherently immoral in Western philosophy and the business ethics literature (Chonko and Hunt 1985). They are equally considered unacceptable according to Islamic values (Pomeranz, 2004; Rice, 1999; Yusof et al., 2002). Hisrich et al. (2003) provide empirical evidence of strong disapproval for such activities in Turkey. Also, our study in both countries shows disapproval of acts with negative consequences, i.e., *harm*, to others. Consequentialism is one of the fundamental ethical principles in Western philosophy. Rawwas (1996) concordantly reports Austrians to judge the morality of a behavior mainly by its consequences considering both harm and benefits. Eastern philosophies as well as Islam relate to the corresponding rule of "not harming others". If harm cannot be avoided, Islam would require the choice of an action which causes the minimum harm to others (Rice, 1999). Furthermore, it was found that the conviction that "Business has its own rules" applies equally to both countries. This finding, again, can be substantiated from the literature. Milton Friedman (1970) in his frequently cited article on business ethics formulated a principle distinguishing between moral perspective and business holding: "The Business of Business is Business" or, more specifically, "Good Business is Good Ethics". Although often questioned and highly criticized in the Western literature, the *Friedman-Principle* represents a major argument in Western business practice. No corresponding principle can be found in Islamic work values. However, the study conducted by Sims and Gegez (2004) comparing Turkish respondents to individuals in the USA, Western Australia, and South Africa showed high scores for Turks on items reflecting the position that "Business has its own rules". This result may be explained by the economic convergence and Turkey's adoption of Western business models.

The second major finding of our study is that differences can be observed in infrequently used arguments in the two countries. *Austrians* tend to more often approve of a particular behavior, if it constitutes an act of virtue and reflects fairness and justice. Aristotle's Virtue Ethics is a fundamental approach in Western moral philosophy. *Virtues* have empirically been identified a as a relevant factor in individualist countries (Hofstede and Hofstede, 2005; Smith and Quelch, 1993). Universal ethical principles based on *fairness and justice*, on the other hand, represent the third (post-conventional) stage of moral reasoning according to Kohlberg (1969, 1976). It corresponds to a fundamental ethical theory developed in a Western culture: The Theory of Justice (Rawls, 1971). *Legality* is another relevant argument in establishing the ethicality of a certain behavior in the Austrian group. Adherence to laws reflects the second (conventional) stage in Kohlberg's CMD-Model (Kohlberg, 1969, 1976). "Does it violate the law?" is the first question to be posed in the ethical framework for marketing activities outlined by Laczniak (1983) suggesting that legality represents an important ethical dimension in Western, Judeo-Christian countries. The authority-orientation of the dominant Catholic Church in Austria is particularly likely to create a strong orientation towards obeying the law. *Commonness* does not constitute a general ethical argument in philosophy. It has, however, also been observed in other empirical studies in Christian countries (e.g., in Roman Catholic Poland, see Gee and Bernal, 2006). *In Turkey*, on the other hand, we see a higher tendency to refer to values and stewardship. *Values* are considered important, if not fundamental, in all societies. Still, they have been found to be of particular importance in Eastern, collectivist countries. They provide a firm basis for ethical evaluations but are more flexible and thus can be interpreted in a context-specific way as opposed to explicit laws or rules and norms (Hofstede and Bond, 1988; Triandis, 1989). Also,

countries based on Islamic values, social responsibilities and duties have been particularly pronounced in the sense of *stewardship* (Rice, 1999; Yousef, 2000a, b, 2001).

While the consistencies in the frequently used arguments and the differences in categories referred to less frequently we observed are in accord with what theory predicts, the results for the remaining categories are in part surprising and provide new insights. Various dimensions discussed in the literature as either characteristics of Western Ethics (such as conscience, good intention, and internal locus of control) or characteristics of Eastern or Islamic cultures (care, harmony, and relativism in particular) seem to be of minor importance in both countries and do not differ significantly between Austrian and Turkish participants. Essentially, *conscience, duty, good intention*, and *internal locus of control* can be seen as pillars of Western moral philosophy, (see Aristotle 384–322 B.C.; Kant, 1724–1804). Still, they were found to be mentioned only scarcely in Austria as well as in Turkey. For *stakeholder-orientation*, which is considered to reflect a more recent form of ethical argumentation in Western societies, we also found consistently low frequencies in both countries. The Ethics of Care, on the other hand, was formulated by Gilligan (1982) as a female type of moral argumentation. In feminine cultures such as Turkey, higher relevance of cooperation and care for others was to be expected. In Organizational Theory, *care* is consistently proposed to reflect the cultural particularity of the feminine and collectivist Turkish society, and *harmony* is seen as a typical characteristic of collectivist countries (e.g., Triandis, 1989; Trompenaars, 2000). All of these categories were found to be of little importance in both Turkey and Austria. Furthermore, we found interesting results for relativism versus idealism. Arguments such as "What is ethical varies from society to society" or "What is ethical is up to the individual" reflect a relativistic position, whereas idealism involves a person's fundamental belief that the "right" action can always be determined (Forsyth, 1980). While Eastern countries tend to be considered generally more *relativistic* than Western countries, Austrians were found to accept both positions equally (Rawwas, 1996). In our study, however, relativism was of minor importance in both countries.

Summary, limitations, and conclusions

In this research, moral reasoning in business contexts was investigated in the Western, predominantly Christian EU-member Austria and Eastern Islamic Turkey, an important emerging market in Europe. The arguments used in explaining moral judgments in the two countries were compared. Our empirical study constitutes a first descriptive effort and provides new insights into differences in moral reasoning resulting from various (supra- and macro-) cultural dimensions. It was found that individuals in Austria and Turkey exhibited few differences in the moral arguments used. The three most important types of arguments consistently referred to in both Austria and Turkey were (mis-) behaviors, harm, and the Friedman-principle. The differences identified consist in the relative frequency rather than the substance (i.e., categories) of arguments. Differences were only found in categories used to an intermediate extent: virtues, law/legality, fairness/justice, commonness, stewardship, and values. Altogether, our results suggest that individuals from both countries, despite their largely different cultural backgrounds, are highly consistent in the reasoning underlying their ethical judgments.

The findings of this study need to be interpreted with caution. A significant constraint to generalizing our conclusions results from the sample selected. For pragmatic reasons, a group of young and highly educated individuals living in the capital cities was used. Different results may be expected when comparing the rural population of the two countries. Also, there are the limitations that apply to all student samples. Business students constitute a group of respondents less familiar with ethical decisions in marketing and accounting practice. However, practical solutions to ethical problems were not the focus of our investigation. We studied the arguments underlying ethical judgments, and cultural differences in these arguments should be reflected in the moral reasoning of students just as in other groups. It therefore is our firm belief that our results provide important insights into the problem investigated. Nevertheless, more comprehensive research applying our mixed methodology to more representative samples is recommended.

TABLE VII **SUMMARY OF FINDINGS**

Argument categories of equally high importance

(Mis-)Behaviors	Certain behaviors (such as bribing, cheating, deceiving, lying, manipulating, etc.) are considered as unethical per se and thus constitute a fundamental argument in moral reasoning *equally important in Austria and Turkey.*
Harm	Harm caused to others and the company constitutes a fundamental argument in moral reasoning *equally important in Austria and Turkey.*
Friedman-principle	The presumption that "Business has its own rules" constitutes a fundamental argument in moral reasoning *equally important in Austria and Turkey.*

Intermediate argument categories of partially different importance

Higher importance in Austria than Turkey

Commonness	The case that "everybody does it" constitutes an argument in moral reasoning that is of *higher importance* in Austria than in Turkey.
Fairness & Justice	The principle of fairness and justice constitutes an argument in moral reasoning that is of *higher importance* in Austria than in Turkey.
Law & Legality	The legality of an action constitutes an argument in moral reasoning that is of *higher importance* in Austria than in Turkey
Virtues	Acting out of virtue constitutes an argument in moral reasoning that is of *higher importance* in Austria than in Turkey.

Lower importance in Austria than Turkey

Stewardship	Responsibility towards society constitutes an argument in moral reasoning, which is of *lower importance* in Austria than in Turkey.
Values	Values constitute an argument in moral reasoning, which is of *lower importance* in Austria than in Turkey.

Medium importance in both Austria and Turkey

Rules & Norms	Rules and norms are an argument in moral reasoning of *medium importance in both* Austria and Turkey.
Self-interest	Benefits for the acting person are an argument in moral reasoning of *medium importance in both* Austria and Turkey.

Argument categories of equally low importance

Care	Caring for close ones, i.e., family and friends, constitutes an argument in moral reasoning of *equally low importance* in Austria and Turkey.
Conscience	Acting in accordance with one's conscience constitutes an argument in moral reasoning of *equally low importance* in Austria and Turkey.
Duty	Acting out of duty, i.e., doing what a person "should do" and what is expected because of one's position, etc., constitutes an argument in moral reasoning of *equally low importance* in Austria and Turkey.
Good Intention	The fact that a person wants to act morally/does not intend to do wrong, constitutes an argument in moral reasoning of *equally low importance* in Austria and Turkey.
Harmony	Pursuit of harmonious relationships and avoiding conflicts constitute an argument in moral reasoning of *equally low importance* in Austria and Turkey.
Internal locus of control	The fact that a person has control over an action and its consequences constitutes an argument in moral reasoning of *equally low importance* in Austria and Turkey.
Relativism	The case that no general definition of 'right' & 'wrong" exists and everybody has to decide her/himself what is the best way of acting in a particular situation, constitutes an argument in moral reasoning of *equally low importance* in Austria and Turkey.
Stakeholder	Benefits for all parties involved constitute an argument in moral reasoning of *equally low importance* in Austria and Turkey.

Bearing in mind the limitations outlined above, our study based on rich qualitative data contributes to a better understanding of cultural differences in moral reasoning in Austria and Turkey. It is the first to deliver an empirical basis with respect to potential value differences between Austria, a "typical" Western, Christian EU-member country, and Turkey, an Eastern, Islamic country. Our results may contribute theoretically, but will also hopefully be of practical help in dismantling prevailing cultural anxieties and de-emotionalizing the discussion surrounding Turkey's accession to the Common European Market. Finally, this study provides a starting point for further research. Table VII provides a summary of our findings. A number of the results, particularly the findings concerning the categories of arguments scarcely used in both countries, call for further exploration and thus provide significant potential for future research.

Acknowledgements

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