

# To Help or Not to Help? The Good Samaritan Effect and the Love of Money on Helping Behavior

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**ABSTRACT.** This research tests a model of employee helping behavior (a component of Organizational Citizenship Behavior, OCB) that involves a direct path (Intrinsic Motives → Helping Behavior, the Good Samaritan Effect) and an indirect path (the Love of Money → Extrinsic Motives → Helping Behavior). Results for the full sample supported the Good Samaritan Effect. Further, the love of money was positively related to extrinsic motives that were negatively related with helping

behavior. We tested the model across four cultures (the USA., Taiwan, Poland, and Egypt). The Good Samaritan Effect was significant for all four countries. For the indirect path, the first part was significant for all countries, except Egypt, whereas the second part was significant for Poland only. For Poland, the indirect path was significant and positive. The love of money may cause one to help in one culture (Poland) but not to help in others. Results were discussed in the light of ethical decision making.

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## Introduction

This study examines employee helping behavior in organizations across cultures. Helping behavior is a part of Organizational Citizenship Behavior (OCB). Organizational Citizenship Behavior (OCB) is an important construct in the management literature (e.g., Allen and Rush, 1998; Bolino et al., 2002; LePine et al., 2002; Organ, 1990, 1997; Podsakoff et al., 2000; Smith et al., 1983; Wang et al., 2005). There are almost 30 different forms of OCB. The OCB was originally defined as individual behavior that is discretionary (extra-role), not directly nor

explicitly recognized by the formal reward system, and in the aggregate promotes the efficient and effective functioning of the organization (Smith et al., 1983). These behaviors “lubricate the social machinery of the organization,” “provide the flexibility needed to work through many unforeseen contingencies,” and help employees in an organization “cope with the otherwise awesome condition of interdependence on each other” (Smith et al., 1983, p. 654).

For the last several years, it has *not* been considered fruitful to regard OCB as an extra-role, beyond the job, or unrewarded by the formal system. The definition of OCB has been expanded to include not only the categories of altruism (helping behaviors aimed directly at specific persons) and generalized compliance (conscientious performance for the good of the organization), but also the categories of courtesy, sportsmanship, and civic virtue (Podsakoff

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et al., 2000). Researchers examine five categories of contextual performance: (1) volunteering for activities beyond a person's formal job expectations, (2) persistence of enthusiasm, (3) assistance to others, (4) following rules and procedures, and (5) openly espousing and defending organization objectives (Organ, 1997) as related to personality variables, motivational basis, and organizational support (e.g., Borman et al., 2001; Organ, 1990).

Motives for OCB may include altruistic motives and instrumental motives (self-serving motives that lead to favorable extrinsic outcomes; Allen and Rush, 1998). Favorable outcomes for engaging in OCB may include promotions (Hui et al., 2000), favorable performance evaluations (Allen and Rush, 1998; Podsakoff et al., 1997), and pay-for-performance benefits (Deckop et al., 1999). Wright et al. (1993) found that individuals assigned to difficult goals and paid on the basis of goal attainment had the lowest incidence of helping behavior. Under pressure, some people may forgo helping behavior (Darley and Batson, 1973) in order to obtain tangible or intangible benefits. Thereby, one's money attitude might have an impact on helping behavior. To the best of our knowledge, the effects of intrinsic and extrinsic motives and money attitude, the love of money, in particular, on helping behavior have not been examined in the literature. The purpose of the present study is to propose and test a new theoretical model of helping behavior and investigate the model across four geopolitical entities simultaneously.

*The present study*

Our structural equation model (SEM) of employee helping behavior involves (1) Intrinsic (Altruistic) Motives and Extrinsic (Instrumental) Motives of helping behavior, (2) self-reported Helping Behavior (a part of the altruism dimension of the OCB), and (3) the Love of Money. More specifically, we examine (1) a direct path (Intrinsic Motives → Helping Behavior) and (2) an indirect path (the Love of Money → Extrinsic Motives → Helping Behavior) (Figure 1) for the whole sample. We then, examine the model across four geopolitical entities in a multi-group analysis (the USA, Taiwan, Poland, and Egypt) and treat the geopolitical entity as a moderator. This is the interaction effect in SEM

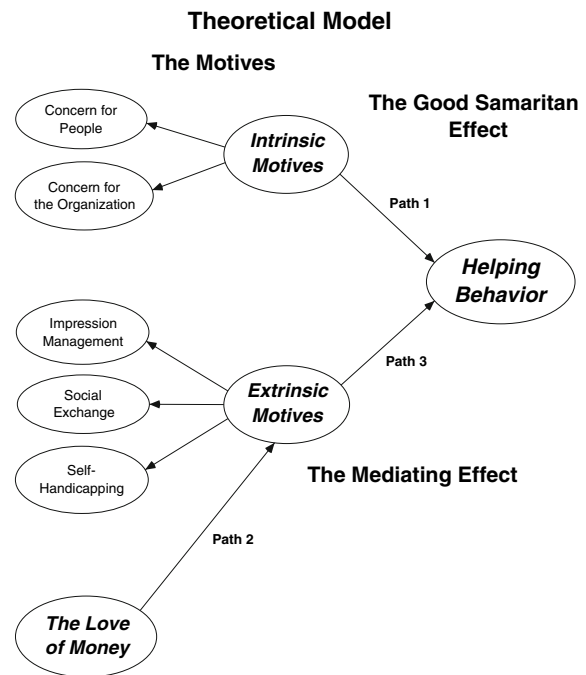


Figure 1. Our theoretical model.

(Schumacker and Marcoulides 1998). We will provide our rationale in the following section.

**Theory and Hypotheses**

*The importance of helping behavior*

For the last two decades, economic changes have integrated the world into a single free-market economy. Some of these changes involve the adaptation of the Euro on January 1, 2002 in 12 European Union (EU) countries, the expansion of the EU to 27 countries (member states) in 2007 enabling the creation of an economic superpower of 500 million people and a \$15.8 trillion economy, the provisions of the North American Free Trade Agreement (NAFTA), the Central American Free Trade Agreement (CAFTA), and China's accession to WTO. These global economic changes enhance the flow of money, human resources, technology, products, and services across borders. Successful coordination, cooperation, and collaboration of numerous people in face-to-face work groups or in virtual teams across the space-time are required to stay competitive (Bowers et al., 2006).

Simultaneously, organizations in such countries as the USA, Japan, and Germany have increasingly outsourced functions off shore to developing and underdeveloped geopolitical entities (e.g., China, Czech Republic, India, Mexico, Poland, and Vietnam). In the wake of downsizing and outsourcing, employees in organizations face a heavy work load and labor shortage (same amount of work/fewer employees), multi-tasking, increased demands to work faster, better, longer, and to be *accessible to their organizations*, and to collaborate as members of work teams that span across national borders. This leads to *escalating citizenship* (Bolino and Turnley, 2003). Now more than ever, there is a necessity for helping behavior to assist organizational function.

From the theoretical perspectives, attitudes will predict behavior effectively only when there is a high correspondence between the attitude object and the behavioral option. First, we treat the love of money as the most basic and fundamental attitude and helping behavior as the behavioral option. We adopt the two-dimensional model of motives (Allen and Rush, 1998), expand the constructs, and focus on (1) Intrinsic (Altruistic) Motives and (2) Extrinsic (Instrumental) Motives of helping behavior (Tang et al., 2002). According to Allen (2000, personal communication), Altruistic Motives are measured by the following items: personal values of right and wrong; commitment to the organization; involvement in their work; loyalty to the organization; sense of moral standards; and desire to share expertise in an effort to help others learn. Instrumental Motives can be measured using the following items: Desire to enhance one's image (e.g., to make others believe they are a helpful individual). Desire to build up favors for later exchange. Desire to "show-off" expertise. Desire to impress the boss. Desire to seek the spotlight. Desire to obtain recognition or other organizational rewards. Second, we examine a *specific* construct: employee's self-reported helping behavior, aimed directly at specific persons (i.e., selected items of Altruism, Smith et al., 1983) and do *not* examine other aspects of OCB or contextual performance.

Third, we label the direct path (Intrinsic Motives → Helping Behavior) as *the Good Samaritan Effect* (e.g., Batson, 1990; Darley and Batson, 1973). This is based on the Parable of the Good Samaritan:

But a Samaritan, as he traveled, came where the man was; and when he saw him, he took pity on him. He went to him and bandaged his wounds, pouring on oil and wine. Then he put the man on his own donkey, took him to an inn and took care of him. The next day he took out two silver coins (Greek two denarii) and gave them to the innkeeper. 'Look after him,' he said, 'and when I return, I will reimburse you for any extra expense you may have.' (<http://www.biblegateway.com>, Luke, 10: 33-35, New International Version).

The Good Samaritan's helping motives are purely intrinsic and altruistic in nature. Intrinsic (altruistic) motives (i.e., *noble* intention) lead to genuine helping behavior, (i.e., *honorable* behavior). Both have very little to do with the love of money (Figure 1: Path 1). In the Bible, the Good Samaritan helps a stranger (Luke, 10: 25-37). This study borrows the spirit of the Good Samaritan and examines employee helping behavior in organizations, but not helping behavior of strangers. Fourth, the indirect path (the Love of Money → Extrinsic Motives → Helping Behavior) is included for the following reasons: (1) personality variable such as money attitude may serve as an *antecedent* of helping behavior (Borman et al., 2001), (2) the reward system (Wright et al., 1993) as well as money may have significant impacts on helping behavior, and (3) the love of money may have an impact on helping behavior. These issues have not been examined in the literature.

Fifth, regarding improving performance in organizations, "no other incentive or motivational technique comes even close to money" (Locke et al., 1980, p. 381). Money is a strong motivator for some people (e.g., Stajkovic and Luthans, 2001) and may change some people's behavior. In a laboratory experiment, people displayed the lowest helping behavior, when assigned difficult goals and paid on the basis of goal attainment (Wright et al., 1993). When making money in the experiment is in conflict with helping behavior, individuals may be pushed to make a trade-off between role-prescribed behavior (goal attainment and making money) and extra-role behavior (helping others and losing money). It takes time to help others. Time is money. In order to spend more time on a task and make more money for themselves, people do not help others in the experiment (Wright et al., 1993). On the other hand, if helping others is extrinsically rewarded, then, people are more likely to take the

time and to help others. This study does *not* examine the reward system in organizations. Very little research has examined the issue of the money attitude in the helping behavior literature.

Sixth, researchers have examined the helping construct (OCB) in the cross-cultural context (e.g., Chen et al., 1998; Farh et al., 1997; Hui et al., 2000; Tang and Ibrahim, 1998). We select the USA (a developed country) and three under-represented regions/countries in the literature—the Far East (Taiwan), Central Europe (Poland), and the Middle East (Egypt). We trust that this study will provide new theoretical and empirical insights. It is beyond the scope of this article to examine all different motives of helping behavior. We will examine a few selected constructs below.

#### *The intrinsic (altruistic) motives of helping behavior*

Intrinsic motives are employees' genuine concerns for "people" with whom they work and for the "organization" of which they are a part. This is the social capital of an organization. Individuals who know each other, who like, trust, and identify with each other, and who understand one another will be more likely to support the group's or organization's social structure by engaging in helping behavior (Bolino et al., 2002). The cognitive aspect of social capital is a precursor of OCB and will be related to helping behavior in organizations.

#### *Concern for people*

Helping behavior is aimed directly at specific persons and the ultimate goal is to increase others' welfare. A Good Samaritan may *take pity* on needy others (over-worked employees) and help them for their suffering or misfortune (extra work load). Genuine concern for others provides satisfaction and happiness for both the help provider and the recipient. Helping others may lead to the development of a close friendship between the mentor and the recipient (protégé). A Good Samaritan may enhance a recipient or protégé's welfare and tangible benefits (e.g., pay increases and promotions) and intangible gains (e.g., success, achievement, job satisfaction, and satisfaction in general).

#### *Concern for the organization*

Citizenship behaviors result from an individual's genuine desire to help the organization or to help another individual at work (Bolino, 1999). It promotes the effective functioning of the organization, a sign of employee commitment, and reciprocity of fair treatment (organizational justice) from the organization received by the employee. People have a justified long-term self-interest in wanting their organizations to prosper – to be efficient, profitable, to effectively serve customers or clients. Only profitable organizations may offer steady employment and good income to employees. In the long run, helping behavior may directly and indirectly benefit the organization and employees.

In summary, concerns for people and for the organization reflect the intrinsic (altruistic) motives. Both will be strongly related to Intrinsic Motives and weakly related to Extrinsic Motives (discussed below), relatively speaking, when both Intrinsic Motives and Extrinsic Motives are considered. We will test this notion on an exploratory basis.

*Hypothesis 1:* Intrinsic (altruistic) motives will be strongly and positively related to helping behavior in organizations (the Good Samaritan Effect).

#### *The extrinsic (instrumental) motives of helping behavior*

We define extrinsic motives using three constructs – impression management, social exchange, and self-handicapping. These constructs are discussed below.

#### *Impression management*

People have the desire to look good, to please the audience, and to construct their positive, public self image (Baumeister, 1982). Helping others is stimulated by the desire to attain a positive state (Leary and Kowalski, 1990). A manager's affective reactions and favorable impressions of the employee's helping behavior may create a positive impact on performance evaluations (Allen and Rush, 1998). Employees' helping behaviors are often directed at certain powerful individuals. For example, helping a new hire in front of one's supervisor may reveal one's superb knowledge, skills, abilities, and motivation that may become very handy at the time of

performance evaluation (Bolino, 1999). Helping one's supervisor or ingratiation may provide more image-enhancing power than helping a coworker or a customer.

#### *Social exchange*

Helping behavior is strongly related to social exchange and reciprocity. There is a reciprocal relationship between help provider and receiver: I scratch your back and you scratch mine. *Satisfied* employees, who help their fellow employees/colleagues, who like, trust, and identify with each other, and who understand one another (Bolino et al., 2002), are more likely to receive help in turn. The amount of reciprocated help is a monotonic increasing function of the amount of prior help (Wilke and Lanzetta, 1970). In economic exchange (Konovsky and Pugh, 1994), creditors prefer to have others in their debt because they believe that the norm of reciprocity will produce generous repayments. Social exchange, different from economic exchange, refers to relationships that entail unspecified future obligations but does not necessarily occur on a *quid pro quo* or calculated basis. However, accumulated favors enhance one's power and control over others. Reciprocal altruism creates mutual trust and obligation. We argue that Social Exchange is a significant factor of Extrinsic Motives and contributes more significantly to Extrinsic Motives than Intrinsic Motives, relatively speaking, when both Extrinsic and Intrinsic Motives are examined.

#### *Self-handicapping*

Self-handicapping is the behavior of withdrawing effort or creating obstacles to one's success. Helping behavior may be used as a self-handicapping strategy. For example, a manager helps a newly hired protégé, but uses it as an excuse for not meeting the deadline or getting the job done, and is able to avoid being laid off in the downsizing process. People may use the opportunity to externalize (or excuse) failure (Dolinski et al., 1990), to make a favorable impression on others, and provide themselves with the breathing room in order to buffer intrinsic motivation from the threat of failure (Arndt et al., 2002; Deppe and Harackiewicz, 1996). Playing dumb (Becker and Martin, 1995) enables one to avoid onerous tasks and to control others' perceptions.

In summary, Extrinsic Motives are related to one's tangible or intangible benefits. Helping others may provide many benefits: (1) show off one's abilities and motivation, (2) enhance other's *obligation* to return favors, and (3) find noble excuses. Social Exchange may be the most obvious and the most practiced element of the extrinsic motives of helping behavior (Wilke and Lanzetta, 1970). When considering *extrinsic* motives, one's love of money may play a critical role in deciding whether to help or not to help.

### **The love of money**

In 1978, men ranked pay *fifth* and women ranked pay *seventh* in importance, among 10 job preferences (Jurgensen, 1978). In 1990, among 11 work goals, pay was ranked second in importance in the USA and the UK and first in Germany (Harpaz, 1990). Money is important in the USA and around the world. We examine the love of money in this study.

#### *What is the love of money?*

The first question a scientific investigator must ask is not "How can I measure it?" but rather, "What *is* it?". The inspiration to study "the love of money" comes from a common belief and one of the oldest references: "the love of money is a root of all kinds of evil" (<http://www.biblegateway.com>: 1 Timothy, 6: 10, New International Version; Tang and Chiu, 2003; Tang and Chen, in press; Tang et al., 2007). There are many measures of money attitudes (e.g., Furnham and Argyle, 1998). Mitchell and Mickel (1999) have considered the Money Ethic Scale (Tang, 1992) as one of the most "well-developed" and systematically used measures of money attitude. Tang and his associates have developed several versions of the Money Ethic Scale (MES) and the Love of Money Scale (LOMS) based on the ABC (affective, behavioral, and cognitive) model of an attitude and the literature. They have defined the Money Ethic, or more recently in layman's term, the Love of Money, as (1) one's "desire" (Sloan, 2002), and aspirations (Tang, 2007) for money, (2) one's attitudes toward money (Tang, 1992), (3) one's meaning of money (Mitchell and Mickel, 1999), (4)

not one's need, greed (Sloan, 2002), or materialism (Belk, 1985), (5) an individual difference variable, and (6) the combined notion of several sub-constructs or factors (Du and Tang, 2005; Tang, 1992, 1995, 2007; Tang and Chen, in press; Tang and Chiu, 2003; Tang et al., 2000, 2005, 2006b, 2007; Vitell et al., 2006, 2007).

Research suggests that the love of money is the root of evil, but money (income) is not (Tang and Chiu, 2003). The love of money is indirectly related to evil through pay dissatisfaction (Tang and Chiu, 2003), or indirectly related to evil through Machiavellianism (e.g., Tang and Chen, in press). In a nationwide survey, American adult consumers who desire to be rich (Factor Rich of the Love of Money Scale) are likely to condone questionable consumer activities (Vitell et al., 2006, 2007).

Among full-time employees in 30 samples across six continents around the world ( $N = 6,081$ ), the love of money is positively related to unethical behavior for people in the high (income  $> \$20,000$ ,  $n = 1,756$ ) and median ( $\$5,000$ – $\$20,000$ ,  $n = 2,371$ ) GDP groups but not for the low (income  $< \$5,000$ ,  $n = 1,954$ ) GDP group (Tang et al., 2007). The high GDP group had the lowest unethical behavior, as expected, whereas the median GDP group had the lowest corporate ethical values, the highest unethical behavior, the highest percentage of bad apples (i.e., people with high propensity to engage in unethical behavior, as compared to good apples, people with low propensity to engage in unethical behavior) (cf. Treviño and Youngblood, 1990), the highest job stress, and the strongest relationship between love of money and unethical behavior. The final *etic* (culture-free) model showed that the love of money is positively related to unethical behavior. This study adopts the Love of Money Scale (selected items of MES) (Mitchell and Mickel, 1999; Tang, 1995).

#### *The love of money to extrinsic motives to helping behavior*

In the economics and risk tolerance literature, *loss aversion* is much stronger than possible gains. If there is a conflict between offering help to others and earning money in the experiment, participants probably weigh the importance of *earning money* much heavier than offering help to others (Wright et al., 1993). Most people may try to strongly avoid

the loss of money. In the process of offering help to others, one may ask: What is in it for me? What do I gain here? What will be the return of this investment? We argue that one's value related to money (the love of money, in particular) is the most critical and *initial step* that one must consider in the decision-making process. We will examine the components of this process below.

The first part of the indirect path (the Love of Money  $\rightarrow$  Extrinsic Motives) suggests that those who have a strong love-of-money orientation will have strong extrinsic motives. The love of money is strongly related to one's desire for and value of money. Impression management, social exchange, and self-handicapping will enhance one's tangible and intangible rewards and personal gains. Thus, we predict that the love of money will be positively related to extrinsic motives because both constructs are highly related. The second part of the indirect path (the Extrinsic Motives  $\rightarrow$  Helping Behavior) examines the extrinsic motives to helping behavior relationship. We will borrow the intrinsic and extrinsic motivation literature and provide our rationale below.

#### *Intrinsic and extrinsic motivation*

Intrinsic motivation is defined as performing an activity for no reward except the direct enjoyment of the activity itself (Deci et al., 1999). When both the intrinsic and extrinsic rewards are low, people tend to consider that they do it for the intrinsic reasons, the insufficient justification effect. When both the intrinsic and extrinsic rewards are *high*, people tend to consider that they do it for the *extrinsic* reasons, the overjustification effect.

From one extreme, extrinsic rewards undermine intrinsic motivation (the overjustification effect, Ryan and Deci, 2000). Individual incentive pay undermines performance. Pay for performance plans do not work (Kohn, 1993). The love of money is related to one's value toward money that reflects one's extrinsic reward orientation. The relationship between the love of money and helping behavior is similar to that between extrinsic and intrinsic motivation. Following the above rationale, we assert that most people do *not* help others for extrinsic rewards, or, for the love of money. On the other side of the same coin, those who value money are

more concerned about themselves (self-centered) and are less likely to offer help to others if there are no immediate rewards or financial gains (e.g., Wright et al., 1993). Helping behavior reflects employees' intrinsic motivation. We predict that, in general, since extrinsic rewards undermine intrinsic motivation (Ryan and Deci, 2000), extrinsic motives will be *negatively* related to their helping behavior (a form of intrinsic motivation in organizations) (Hypothesis 2).

From the other extreme, rewards increase perceived self-determination (Eisenberger et al., 1999). Employees with the pay-for-performance plans report higher intrinsic motivation than those without such plans. Extrinsic rewards positively predict job satisfaction when *extrinsic values are high*, but less so when extrinsic values are low (Bateman and Crant, 2003). One's extrinsic motives do exist because helping others (or OCB in general) has instrumental values that lead to extrinsic rewards in organizations, such as promotions (Hui et al., 2000), favorable performance evaluations (Allen and Rush, 1998; Podsakoff et al., 1997), and pay-for-performance benefits (Deckop et al., 1999). Thus, for those who value money, extrinsic rewards may *greatly enhance* intrinsic motivation (helping behavior). The love of money may significantly enhance helping behavior. For some, they may *bend over backwards* to help another person in order to obtain tangible and intangible benefits. In this case, the love of money will be *positively* associated with extrinsic motives that in turn, may be positively related to helping behavior for some people. We will discuss this point in the cross-cultural difference section (e.g., for the Poles) and in Hypothesis 2A.

Similar to the reciprocal relationship between job satisfaction and OCB (i.e., job satisfaction  $\rightarrow$  OCB vs. OCB  $\rightarrow$  job satisfaction) (e.g., Koys, 2001; Podsakoff et al., 1993), the directional causality of Extrinsic Motives and the Love of Money cannot be determined in a cross-sectional study. Intuitively, one may argue that the love of money is related to one's basic value that is more fundamental than extrinsic motives of helping behavior (the Love of Money  $\rightarrow$  Extrinsic Motives). In this study, based on our theory and rationale, we adopt the following path: the Love of Money  $\rightarrow$  Extrinsic Motives  $\rightarrow$  Helping Behavior. We will present the hypothesis on an exploratory basis below:

*Hypothesis 2:* The love of money will be positively related to extrinsic motives. The extrinsic motives to helping behavior path will be negative, in general.

*Hypothesis 2A:* In an extreme condition, the Extrinsic Motives to Helping Behavior path will be positive.

#### *Geopolitical entity (culture) as a moderator*

##### *Geopolitical entity or culture*

This study does *not* examine cultural variables, but does borrow the literature on Masculinity–Femininity to explain possible differences across geopolitical entities. Masculinity refers to materialism, money, possessions, advancement, and quantity of life (Hofstede and Bond, 1988). Materialism is a devotion to material needs, desires, and the importance a consumer attaches to worldly possessions. The USA scored 62 (rank = 15, max = 95, min = 5), Taiwan scored 45 (rank = 32–33), and Poland scored 62 on masculinity. Data for Egypt are not available. The USA and Poland have the same level of masculinity (score = 62). Poland's transition from a previously *state-driven* (communist) society to a *market economy* (capitalist) has made significant impacts on economic changes recently and become a model for the new democracies of Eastern Europe. Polish managers believe strongly in individualism.

##### *Income*

The 1999 GDP per Capita are listed below: USA (\$31,500, rank = 2), Taiwan (\$16,500, rank = 33), Poland (\$6,800, rank = 63), and Egypt (\$2,850, rank = 90). Taiwan has been recognized as one of the four little dragons (economic powerhouses) in Asia and is the 15th largest trading nation in the world. The USA and Taiwan have higher GDP per Capita than Poland and Egypt, relatively speaking.

##### *Income and the love of money*

The relationship between Income and the Love of Money is (1) significant and *negative* (–.27) for Hong Kong employees who have an income (US\$47,502) higher than the GDP per Capita (\$25,100) (Tang and Chiu, 2003), (2) significant and *positive* for African-Americans (.34) and females (.40) in the



USA who have lower income (African-Americans = \$32,073.15, women = \$32,400.58) than their counterparts (Tang et al., 2006a) and for American professors (.48) who have experience pay compression (changed jobs 1.24 times in their 21.32-year career with pay, \$48,614, lower than the market) (Tang et al., 2005), and (3) *non-significant* for Caucasians (.02) and males (-.15) in the USA who have adequate income at the market level (Caucasians = \$37,180.73, men = \$38,287.97) that is higher than their counterparts (Tang et al., 2006a) and for professors who have adequate income (US\$23,173) in Spain (Tang et al., 2005). People with low income are likely to have many unsatisfied needs and a strong love-of-money orientation.

Americans and Poles may have the same materialistic values but a big difference in GDP per Capita (the USA = \$31,500, Poland = \$6,800). Poles in the state-driven (communist) society might have experienced financial hardship and unsatisfied needs (Maslow, 1954). Those who have experienced financial hardship are obsessed with money (Lim and Teo, 1997). Poles examined in this study are university professors, staff, and employees who are very likely to be underpaid compared to other professional counterparts in that society. Poor children, for example, tend to overestimate the size of coins significantly more than the rich children do (Bruner and Goodman, 1947). After being poor, they need more money to feel secure, up to a point. Within nations, increased income is associated with well-being, primarily for the poor; once the poverty threshold is crossed, increased income matters little for happiness (Diener and Oishi, 2000). In the changing economy, some seize the opportunity and become very rich quickly. Due to the opportunities and pressures in the capitalist market economy, the "newness" of making and having money, relatively low income, and high materialistic values, Poles may be more obsessed with the love of money, more likely to compete for resources, and do whatever it takes to make money than their counterparts in a developed country (e.g., the USA) and in a developing entity (e.g., Taiwan). Poles with high extrinsic motives may be highly motivated to help others in order to obtain tangible rewards and to succeed.

Following Hypothesis 2 and our rationale, Poles would do whatever it takes to get ahead and may help others from the love of money point of view.

They do it, of course, for extrinsic and instrumental reasons; they are motivated by the love of money. We predict a positive path from the love of money to extrinsic motives to helping behavior for the Poles (Hypothesis 2A). The indirect path (the Love of Money → Extrinsic Motives → Helping Behavior) may vary across cultures (the interaction effect). We will explore this issue on an exploratory basis.

## Method

### *Participants*

We distributed the survey questionnaire to students in three MBA classes with full-time work experience and asked them to return the completed survey to the researcher directly. We used the snowball approach by asking these MBA students to collect data from their colleagues (white-collar, full-time employees or managers) in organizations. We obtained a convenience sample of 324 people in the USA (return rate = 94.5%). The senior author recruited professors with cross-cultural experience and access to collect data in Taiwan, Poland, and Egypt. These countries have distinctive cultures and different stages of economic development. Researchers received a package with a survey questionnaire and complete instructions (translation procedures, purpose of the study, background literature) and were asked to translate the survey questionnaire into Chinese, Polish, and Arabic languages, respectively, using the multi-stage translation-back-translation procedure and collect data from full-time employees. We had data from 214 full-time professional employees of two large plastic corporations in Taiwan (return rate = 45%), 101 university professors, staff, and employees of four universities in Poland (return rate = 56%), and 194 professional employees of several companies in Egypt (return rate = 58%). In this article, we use the terms, culture and geopolitical entity, interchangeably.

Volunteers completed the questionnaire anonymously to protect their confidentiality. We do not claim that these four convenience samples ( $N = 833$ ) represent the national population and its culture. There is no reason to believe that our data are atypical. Table I shows the means, standard deviations, correlations, and the Cronbach's alphas

of major variables for the whole sample. Table II presents the MANOVA results of age, experience, income, and major variables across four countries. Univariate *F* tests were significant for all variables

(*ps* < .001). There were significant differences across these four cultures regarding demographic variables and the major variables examined in this study (Tukey's, *ps* < .05).

TABLE I  
Means, standard deviations, and correlations of major variables

Variable	M	SD	1	2	3	4	5	6	7	8	9	10	11
1. Age	31.70	9.99											
2. Sex	.45	.50	-.19*										
3. Work Experience	10.22	8.77	.85*	-.08*									
4. Income \$	15,388.32	23,123.21	.26*	-.14*	.26*								
5. People	3.80	.79	-.09*	.07*	-.07	-.08*							
6. Organization	3.43	.83	-.04	.06	.02	-.07*	.41*						
7. Impression	3.19	1.00	-.00	-.00	.03	-.08*	.11*	.30*					
8. Exchange	2.92	.94	-.13*	.00	-.15*	.12*	-.12*	.07	.26*				
9. Handicapping	2.32	.98	-.10*	-.02	-.11*	.04	-.22*	.00	.23*	.49*			
10. Love of Money	3.11	.84	-.11*	-.03	-.15*	.02	-.01	-.07	.09*	.38*	.24*		
11. Helping	3.71	.69	-.02	-.01	.04	-.03	.36*	.31*	.17*	-.10*	-.12*	-.11*	
Cronbach's alpha							.78	.74	.85	.80	.86	.85	.70

Note. *N* = 833. *N* varied between 737 and 833 due to missing data. \**p* < .05. Sex is a nominal variable (Female = 0, Male = 1). Work Experience expressed in years.

TABLE II  
Cross-cultural differences among variables

Variable	1 USA	2 Taiwan	3 Poland	4 Egypt	Tukey's
Age	26.74	33.04	37.25	35.05	1 < 2, 4 < 4, 3
Work experience	8.10	9.64	13.32	12.84	1, 2 < 4, 3
Income	23,469.36	20,839.56	2,875.61	2,970.06	3, 4 < 2, 1
<i>N</i>	287	184	71	194	
Note. MANOVA: <i>F</i> (9, 1,776) = 56.25, <i>p</i> < .001, Wilks' Lambda = .543, partial eta squared = .184. Univariate <i>F</i> tests (3, 732) were significant for all variables at <i>p</i> < .001.					
People	3.79	3.80	3.43	4.02	3 < 1, 2 < 4
Organization	3.58	3.00	3.38	3.68	2 < 3, 1 < 1, 4
Impression	3.23	2.69	3.29	3.64	2 < 1, 3 < 4
Exchange	3.18	2.96	3.23	2.25	4 < 2, 1 < 1, 3
Handicapping	2.44	2.20	2.58	2.07	4, 2 < 1, 3
Love of Money	3.15	3.35	3.26	2.71	4 < 1, 3, 2
Helping Behavior	3.89	3.55	3.18	4.11	3 < 2 < 1 < 4
<i>N</i>	318	211	101	194	
Note. MANOVA: <i>F</i> (21, 2,349) = 29.07, <i>p</i> < .001, Wilks' Lambda = .515, partial eta squared = .198. Univariate <i>F</i> tests (3, 824) were significant for all variables at <i>p</i> < .001.					

### Measures

We collected data regarding participants' demographic variables (age, sex, work experience, and income in US dollars), motives of helping behavior (Tang et al., 2002), self-reported helping behavior (6-item Altruism, Smith et al., 1983), and the Money Ethic Scale (Mitchell and Mickel, 1999; Tang, 1995) (see Table III for items, factor loadings, and Cronbach's alphas). We used a five-point Likert-type scale with *Disagree Strongly* (1), *Neutral* (3), and *Agree Strongly* (5) as anchors for the attitudinal measures. For helping motives, we believe that it will be too harsh, direct, and threatening to ask the participants: After you help other employees in your organization, do you try to make excuses for not having time to do your own work? We ask the same question indirectly (using the projective test technique): Please indicate the extent to which you agree with the real motives of employees' helping behavior in an organizational setting, e.g., "make excuses for not having time to do their own work". Among the six items of Altruism, we deleted two items (volunteering for things that are not required is considered a type of conscientiousness or individual initiative and making innovative suggestions is often considered a type of civic virtue or voice behavior).

## Results

### Measurement invariance

We have collected data from four geopolitical entities. Due to the nature of our data, we need to establish the measurement invariance of our measures across cultures first. We examined all the items of interests in an overall measurement model (the 15-item-5-factor helping motives, 8-item love of money, and 4-item helping behavior) using a confirmatory factor analysis (CFA) (Ryan et al., 1999) and the following criteria to examine the goodness of fit (e.g.,  $\chi^2/df < 3.00$ , TLI  $> .90$ , CFI  $> .90$ , and RMSEA  $< .10$ ). Results (Step 1) of the configural (factor structures) invariance of the measurement model showed a good fit between the model and our data from (1) the USA ( $n = 324$ ,  $\chi^2 = 542.78$ ,  $df = 313$ ,  $p < .01$ , TLI = .99, CFI = .99, RMSEA = .05), (2) Taiwan ( $n = 214$ ,  $\chi^2 = 619.99$ ,  $df = 313$ ,

$p < .01$ , TLI = .98, CFI = .98, RMSEA = .07), (3) Poland ( $n = 101$ ,  $\chi^2 = 565.37$ ,  $df = 313$ ,  $p < .01$ , TLI = .96, CFI = .97, RMSEA = .09), (4) Egypt ( $n = 194$ ,  $\chi^2 = 484.12$ ,  $df = 314$ ,  $p < .01$ , TLI = .98, CFI = .99, RMSEA = .05), and (5) the whole sample ( $N = 833$ ,  $\chi^2 = 1,004.29$ ,  $df = 313$ ,  $p < .01$ , TLI = .99, CFI = .99, RMSEA = .05). The factor loadings for each culture are presented in Table III.

Full metric invariance is rarely found in cross-cultural management research. Thus, we focus on the differences in fit index change (if  $\Delta = .01$  or less; differences between models do not exist) (Cheung and Rensvold, 2002; Vandenberg and Lance, 2000). Results (Step 2) of the metric (factor loadings) invariance across four countries simultaneously (multi-group confirmatory factor analysis, MGCFA) showed that the difference between the unconstrained model ( $\chi^2 = 2,214.32$ ,  $df = 1,252$ ,  $p < .01$ , TLI = .98, CFI = .98, RMSEA = .03) and the constrained model ( $\chi^2 = 2,371.51$ ,  $df = 1,312$ ,  $p < .01$ , TLI = .98, CFI = .98, RMSEA = .03) was significant based on chi-square change ( $\Delta\chi^2 = 157.19$ ,  $\Delta df = 60$ ,  $p < .05$ ), but was not significant based on fit index change ( $\Delta CFI = .00$ ). We established both configural and metric invariance of the measurement model across four cultures (Vandenberg and Lance, 2000).

### Common method variance (CMV)

According to Spector (2006), the common method variance (CMV) problem may have been overstated and reached the status of urban legend in the literature. There is little credible evidence that common method variance exists, and much evidence to the contrary. Due to the nature of our cross-sectional data collected at one time and our desire to stay on the safe side, we followed suggestions in the literature and examined this issue in two steps (Podsakoff et al., 2003).

### Harman's one factor test

We conducted Harman's one factor test and examined the unrotated factor solution involving all variables of interest (27 items) in an exploratory factor analysis and found seven factors (explained variance: 19.58%, 14.30%, 10.30%, 5.84%, 5.32%, 4.16%, and 4.06%, respectively, total explained

TABLE III  
Results of confirmatory factor analysis (CFA)

Item	Factor loading			
	USA	Taiwan	Poland	Egypt
<i>Intrinsic (altruistic) motives</i>				
Factor 1: Concern for People				
1. Help people to be happier or better off	.85	.73	.61	.60
2. Have friendly, warm, and/or cooperative personality	.70	.83	.89	.73
3. Believe that it is morally right to do so	.76	.75	.88	.59
Cronbach's alpha	.81	.81	.82	.68
Factor 2: Concern for organization				
4. Show their appreciation of fair treatment received	.62	.64	.79	.75
5. Show their commitment to the organization	.66	.67	.76	.74
6. Feel good as a valuable member of the organization	.75	.54	.73	.61
Cronbach's alpha	.72	.67	.80	.74
<i>Extrinsic (instrumental) motives</i>				
Factor 3: Impression management				
7. Show off their work-related abilities and knowledge	.94	.92	.91	.90
8. Show off their work motivation	.77	.92	.79	.78
9. Impress, ingratiate, and brown-nose important people (boss)	.65	.81	.69	.52
Cronbach's alpha	.81	.91	.83	.77
Factor 4: Social exchange				
10. Use it to exchange good favors in future negotiations	.71	.65	.82	.77
11. Accumulate enough favors to have loyal followers	.74	.69	.95	.81
12. Want that person to be a loyal follower	.68	.86	.55	.71
Cronbach's alpha	.75	.77	.79	.80
Factor 5: Self-handicapping				
13. Find a noble and moral excuse for not doing their own job	.93	.94	.87	.82
14. Make excuses for not having time to do their own work	.87	.90	.84	.78
15. Avoid punishment because they have been kind to others	.72	.70	.83	.68
Cronbach's alpha	.88	.88	.88	.79
<i>The love of money</i>				
16. Money is a symbol of success	.82	.80	.73	.55
17. Money will help you express your competence and abilities	.77	.77	.51	.60
18. Money represents one's achievement	.73	.83	.57	.52
19. I value money very highly	.73	.62	.73	.71
20. Money makes people respect you in your community	.54	.67	.38	.64
21. Money can give you the opportunity to be what you want to be	.63	.60	.63	.46
22. Money gives you autonomy and freedom	.57	.56	.65	.63
23. Money is important	.61	.56	.38	.58
Cronbach's alpha	.87	.88	.80	.81
<i>Helping behavior</i>				
24. I help others who have been absent	.67	.41	.59	.49
25. I orient new people even though it is not required	.45	.67	.59	.45

TABLE III  
continued

Item	Factor loading			
	USA	Taiwan	Poland	Egypt
26. I help others who have heavy work loads	.78	.61	.41	.70
27. I assist supervisor with his or her work	.39	.47	.38	.46
Cronbach's alpha	.75	.70	.66	.70

Note: The USA ( $n = 324$ ,  $\chi^2 = 542.78$ ,  $df = 313$ ,  $p < .01$ ,  $TLI = .99$ ,  $CFI = .99$ ,  $RMSEA = .05$ ), Taiwan ( $n = 214$ ,  $\chi^2 = 619.99$ ,  $df = 313$ ,  $p < .01$ ,  $TLI = .98$ ,  $CFI = .98$ ,  $RMSEA = .07$ ), Poland ( $n = 101$ ,  $\chi^2 = 565.37$ ,  $df = 313$ ,  $p < .01$ ,  $TLI = .96$ ,  $CFI = .97$ ,  $RMSEA = .09$ ), Egypt ( $n = 194$ ,  $\chi^2 = 484.12$ ,  $df = 314$ ,  $p < .01$ ,  $TLI = .98$ ,  $CFI = .99$ ,  $RMSEA = .05$ ), and Whole sample ( $N = 833$ ,  $\chi^2 = 1,004.29$ ,  $df = 313$ ,  $p < .01$ ,  $TLI = .99$ ,  $CFI = .99$ ,  $RMSEA = .05$ ).

SEM Path	USA	Taiwan	Poland	Egypt	Whole
Intrinsic → Helping	.34***	.66**	.52*	.52**	.65***
LOM → Extrinsic	.40***	.41***	.53**	.37	.47***
Extrinsic → Helping	.00	.01	.33*	-.26	-.12**

Note: Whole Sample:  $\chi^2 = 1,159.45$ ,  $df = 369$ ,  $p < .001$ ,  $TLI = .99$ ,  $CFI = .99$ ,  $RMSEA = .05$ . Across 4 Countries:  $\chi^2 = 2,709.35$ ,  $df = 1,477$ ,  $p < .001$ ,  $TLI = .98$ ,  $CFI = .98$ ,  $RMSEA = .03$ . \* $p < .05$ , \*\* $p < .01$ , \*\*\* $p < .001$ .

variance = 63.55%). No single factor accounted for the majority of the covariance in the independent and criterion variables. Thus, items were related to the intended first-order factors that, in turn, were properly loaded on our second-order factors in our measurement model. The concern for CMV was not warranted.

*Controlling for the effect of a single unmeasured latent method factor*

In order to demonstrate that the results are not due to common method variance (CMV), the measurement model with the addition of a latent common methods variance (CMV) factor ( $\chi^2 = 1,226.36$ ,  $df = 298$ ,  $\chi^2/df = 4.12$ ,  $p < .01$ ,  $TLI = .98$ ,  $CFI = .98$ ,  $RMSEA = .06$ ) must *not* significantly *improve* the fit over our measurement model without CMV ( $\chi^2 = 1,731.67$ ,  $df = 324$ ,  $\chi^2/df = 5.34$ ,  $p < .01$ ,  $TLI = .97$ ,  $CFI = .98$ ,  $RMSEA = .07$ ) (Podsakoff et al., 2003). The difference was significant based on the chi-square change ( $\Delta\chi^2 = 1,731.67 - 1,226.36 = 505.31$ ,  $\Delta df = 324 - 298 = 26$ ,  $p < .05$ ), but was not significant based on the practical fit index change ( $\Delta CFI = .00$ ). With the latent common methods variance factor, the factor loadings of these items continued to be significant. The method effects were *non-significant*. These results

allow us to examine the relationships among the variables using our model.

*Structural equation modeling*

We estimate a series of nested structural models (with all individual items and factors) using the sequential chi-square difference tests (SCDTs). In *Model 1*, all major parameters relating the constructs to one another were estimated ( $\chi^2 = 1,149.75$ ,  $df = 367$ ,  $p < .01$ ,  $TLI = .99$ ,  $CFI = .99$ ,  $RMSEA = .05$ ). The independence model provided the following data ( $\chi^2 = 64,209.49$ ,  $df = 435$ ,  $p < .001$ ). *Model 2* was calculated when all parameters related to our hypotheses were fixed at zero ( $\chi^2 = 1,450.94$ ,  $df = 370$ ,  $p < .01$ ,  $TLI = .98$ ,  $CFI = .99$ ,  $RMSEA = .06$ ). *Model 2* (without the hypothesized paths) was significantly worse than *Model 1* ( $\Delta\chi^2 = 301.19$ ,  $\Delta df = 3$ ,  $p < .001$ ). Thus, the hypothesized paths contributed significantly to our model. Our theoretical model (*Model 3*) with estimated direct and indirect paths ( $\chi^2 = 1,159.45$ ,  $df = 369$ ,  $p < .01$ ,  $TLI = .99$ ,  $CFI = .99$ ,  $RMSEA = .05$ ) was more parsimonious than *Model 1* and was significantly better than *Model 2* ( $\Delta\chi^2 = 291.49$ ,  $\Delta df = 1$ ) and the independence *Model* ( $\Delta\chi^2 = 63,050.04$ ,

$\Delta df = 66, p < .001$ ). We select our theoretical model (Model 3) for this study.

#### Other alternative models

##### Model 4

In order to eliminate all other theoretical alternatives, we did the following additional analyses. We examined Model 4 with all five motives loaded to both Extrinsic Motives and Intrinsic Motives, so that we can examine the factor loadings (1) between intended first-order factors and second-order factors and (2) between factors and unintended second-order factors (i.e., cross-loadings) ( $\chi^2 = 1,027.34, df = 364, p < .01, TLI = .99, CFI = .99, RMSEA = .05$ ). Intrinsic Motives (second-order factor) had properly loaded and intended first-order factors, i.e., Concern for People (.62) and Concern for the Organization (.80) and had also minor cross-loadings; Extrinsic Motives had three strong factors, i.e., Social Exchange (.87), Self-Handicapping (.66), and Impression Management (.23) and minor cross loadings. As expected (discussed in our literature review), Concern for the Organization was mainly related to Intrinsic Motives (.80) and only weakly related to Extrinsic Motives (-.09). Social Exchange was the most significant factor (.87) of Extrinsic Motives and was weakly related to Intrinsic Motives (.21). Minor cross-loadings are expected because factors are *not* completely independent. Due to negligible cross-loadings, we eliminated all cross-loadings in subsequent analyses. These results offered support for our theoretical model.

##### Model 5

Model 5 examined our theoretical model (Model 3) and one additional direct path (the Love of Money  $\rightarrow$  Helping Behavior) ( $\chi^2 = 1,025.79, df = 363, p < .01, TLI = .99, CFI = .99, RMSEA = .05$ ). A path is significant at .05, .01, or .001, when the critical ratio (C.R.) is greater than or equal to 1.96, 2.58, or 3.50, respectively. As expected, when both the direct path and the indirect path were examined simultaneously, the indirect path prevailed and the direct path (the Love of Money  $\rightarrow$  Helping Behavior) failed to reach significance (-.06). Thus, Extrinsic Motives mediated the Love of Money to Helping Behavior relationship. Model 3 was more

parsimonious than Model 5. When the non-significant path was eliminated, Model 5 became Model 3.

##### Model 6

Model 6 examined three direct paths (Intrinsic Motives  $\rightarrow$  Helping Behavior, Extrinsic Motives  $\rightarrow$  Helping Behavior, and the Love of Money  $\rightarrow$  Helping Behavior) ( $\chi^2 = 1,283.61, df = 369, p < .01, TLI = .98, CFI = .99, RMSEA = .06$ ). The Extrinsic Motives to Helping Behavior path failed to reach significance (-.06), while the other paths were significant. Model 6 was significantly worse than Model 3 ( $\Delta\chi^2 = 1,283.61 - 1,159.45 = 124.16, \Delta df = 0$ ) and was dropped from our data analysis and subsequent considerations. We focus on the theoretical model now.

#### Main findings

For the whole sample (bottom of Table III,  $\chi^2 = 1,159.45, df = 369, p < .01, TLI = .99, CFI = .99, RMSEA = .05$ ), the direct path showed that Intrinsic Motives were positively related to Helping Behavior (regression weight = .65, C.R. = 8.544,  $p < .001$ ), supporting Hypothesis 1 and the Good Samaritan Effect. The indirect path was significant (Hypothesis 2): The Love of Money was positively associated with Extrinsic Motives (Path 2 = .47, C.R. = 5.565,  $p < .001$ ) that, in turn, was negatively related to Helping Behavior (Path 3 = -.12, C.R. = -2.686,  $p < .01$ ).

The standardized total effect of Intrinsic Motives on Helping Behavior was .653. It means that when the Intrinsic Motives go up by 1 standard deviation, the Helping Behavior goes up by .653 standard deviations. Other standardized total effects were listed as follows: the Love of Money on Extrinsic Motives (.472), the Extrinsic Motives on Helping Behavior (-.117), and the Love of Money on Helping Behavior (-.055). Thus, the direct path (the Good Samaritan Effect) was positive (.653), whereas the indirect path was negative (Path 2 = .472, Path 3 = -.117, and Paths 2-3 = -.055). The extrinsic motives served as a *mediator* of the relationship between the love of money and helping behavior. Social exchange (.96), self-handicapping (.59), and impression management (.28) contributed significantly to extrinsic motives. Concern for

people (.71) and concern for the organization (.75) contributed significantly to intrinsic motives. It is estimated that the predictors of Helping Behavior explained 44% of its variance (squared multiple correlation = .440).

#### *Geopolitical entity (culture) as a moderator*

We simultaneously tested our model across four geopolitical entities and treated the entity as a moderator in a multi-group analysis (see Table III) ( $\chi^2 = 2,709.35$ ,  $df = 1,477$ ,  $p < .01$ ,  $TLI = .98$ ,  $CFI = .98$ ,  $RMSEA = .03$ ). The direct path, the Good Samaritan Effect, was supported by all four cultures. It was a culture-free (*etic*) path (the USA: .34,  $p < .001$ ; Taiwan: .66,  $p < .01$ ; Poland: .52,  $p < .05$ , and Egypt: .52,  $p < .01$ ).

The indirect path varied across countries. The Love of Money to Extrinsic Motives path (Path 2) was significant for employees in the USA (.40,  $p < .001$ ), Taiwan (.41,  $p < .001$ ), and Poland (.53,  $p < .01$ ), but not significant for those in Egypt (.37). The Extrinsic Motives to Helping Behavior path (Path 3) was significant and positive for the Poles only (.33,  $p < .05$ ), but not significant for Americans (.00), and Taiwanese (.01), and Egyptians (-.26). Social Exchange was consistently the most important factor of Extrinsic Motives across all four cultures (the USA: .94; Taiwan: .77; Poland: .93, and Egypt: .94). The predictors of Helping Behavior explained 12% (the USA), 44% (Taiwan), 38% (Poland), and 34% (Egypt) of its variance, respectively.

For the Poles, the Love of Money was positively related to Extrinsic Motives (.53), that, in turn, was positively related to Helping Behavior (.33). The indirect path (Extrinsic Motives  $\rightarrow$  the Love of Money  $\rightarrow$  Helping Behavior) was significant and positive, supporting Hypothesis 2A. The standardized total effects were listed below: the intrinsic Motives on Helping Behavior (.518), the Love of Money on Extrinsic Motives (.532), the Extrinsic Motives on Helping Behavior (.334), and the Love of Money on Helping Behavior (.178). Thus, it appears that the love of money may actually enhance Poles' helping behavior. The Love of Money plays a *different role* of the indirect path for each culture and for the whole sample.

## Discussion

This study provides the following theoretical, empirical, and practical contributions: For the whole sample, our results support the Good Samaritan Effect: Intrinsic (Altruistic) Motives are positively related to Helping Behavior. The proposed indirect path (the Love of Money  $\rightarrow$  Extrinsic Motives  $\rightarrow$  Helping Behavior) showed that the Love of Money is positively related to Extrinsic Motives that is negatively related to Helping Behavior. Extrinsic Motives is a *mediator* of the relationship between the Love of Money and Helping Behavior. The love of money indirectly undermines helping behavior through extrinsic (instrumental) motives. For the whole sample, the direct path contributes positively and the indirect path contributes negatively to helping behaviors in organizations. Social Exchange is the most important factor of Extrinsic Motives.

This study does not examine the relationship between the love of money and evil. Following research findings that the love of money is the root of evil (Tang and Chiu, 2003), the results of this study may imply that the love of money may be one of the reasons for "not" spending time to help others and become a Good Samaritan. On the other side of the same coin, regarding helping behavior, most people (Good Samaritans) don't do it for the love of money. Only *the Good Samaritan* who has mercy on *the poor and needy* is a good *neighbor* to the needy recipient. Not performing helping behaviors in organizations sounds quite trivial, in general, because no harm is done to anyone. However, it may have great implications. We will explain these implications, below.

First, Confucius (551–499 B.C.), a Chinese philosopher, has offered the following advice to citizens: Do not engage in an evil act, no matter how small; do not forgo a good deed, no matter how trivial. Martin Luther King Jr. stated that our lives begin to end the day we become silent about things that matter (Tang and Chiu, 2003). Thus, helping others is an important matter in organizations and is valued by different societies and cultures. People sometimes may desperately need a little help or a few words of encouragement in organizations.

Second, there is a reciprocal relationship between job satisfaction and OCB (Koys, 2001). Further, there

is also a reciprocal relationship between the help provider (the Good Samaritan) and the recipient (help receiver). Owing to the principle of reciprocity, satisfied employees are more likely to help others and receive help in return. The withdraw of helping behavior may lead to lower job satisfaction, lower morale, and lower productivity due to the lack of mutually beneficial reciprocal altruism that, in turn, may have many negative consequences. Employees may develop false impressions that people in this organization do not care about their colleagues and organization any more.

Third, many organizations have downsized their workforce in order to stay competitive. Employees who survived the downsizing process have to shoulder the same amount of work with significantly less human resources available. This is also true for employees in less developed countries who work for the suppliers of outsourced activities. From the organizations' perspectives, employers may expect employees to do more, faster, and better in *teams* than ever. Helping behavior is of supreme importance in order to lubricate the social machinery of the organization, provide the flexibility in unforeseen contingencies, and cope with the otherwise awesome condition of interdependence on each other (Smith et al., 1983).

Finally, employers are increasingly calling upon their employees to work longer hours and be more accessible on behalf of their organizations. Employees end up "feeling pressured to continually do more and more in order to be seen as going beyond the call of duty" (Bolino and Turnley, 2003, p. 70). It is labeled *escalating citizenship* that may have negative outcomes for employees, e.g., exhaustion, higher levels of stress, work-family conflicts, and even death. There is a limit as to how much contextual performance (Organ, 1997) employees can perform in a given time period. People in dual-career families wear many hats in the society. All tasks demand time to get things done and may cause stress. This situation is more significant now than several decades ago. Researchers may examine the desirable balance between *supply* (from employees) and *demand* (from managers, other employees, the organization, etc.) of helping behavior from the perspectives of the P-E fit, personality variables (hardiness, work ethic), conflict, satisfaction, stress, absenteeism, and illness (Tang and Hammontree, 1992).

#### *Across geopolitical entities (cultures)*

We investigate geopolitical entity as a *moderator*. The Good Samaritan Effect is supported by all four samples. The direct path is a culture-free (*etic*) path. The indirect path, however, is a culture-specific (*emic*) one. First, the Love of Money to Extrinsic Motives path is positive and significant for employees in the USA, Taiwan, and Poland, but not significant for those in Egypt. Second, Extrinsic Motives to Helping Behavior path is positive for Poland, but not significant for the USA, Taiwan, and Egypt. The first and second parts of the indirect path are both culture-specific paths. Social Exchange is the most important factor of Extrinsic Motives for all four samples. I scratch your back and you scratch mine.

Owing to the *significant* direct path (the Good Samaritan Effect) and also the *significant* and positive indirect path, our results suggest that Poles do help others for intrinsic motives and also for the love of money and extrinsic reasons. First, our results suggest that from the intrinsic motives perspectives, the Poles (university faculty and staff in Poland in this sample) are Good Samaritans. Second, from the love of money perspectives, the Poles are questionable Good Samaritans at best because Poles might help others with a string attached. That is, they may help you with a purpose and want something in return. We offer our speculations below.

First, the Poles (university faculty and staff) in this sample are in the public sector, where participants in the other samples are mostly in the private sector. Public employees are motivated by a sense of service not found among private employees (Gabris and Simo, 1995; Houston, 2006; Perry and Wise, 1990). Public employees place a higher value on helping others and performing work that is worthwhile to society than private-sector employees (Crewson, 1997; Rainey, 1982; Wittmer, 1991). Thus, our results may reflect Poles' public-employee orientation. Future research may want to test this notion empirically and examine this issue.

Second, among the four countries, Poles have the *highest* concern for social exchange and self-handicapping, high score on the love of money, and the *lowest* concern for people and helping behavior (Table II). Poles in this study have income lower than Poland's GDP per Capita and have *the lowest*



income among the four samples. Poles in this sample may have experienced financial hardship (Lim and Teo, 1997; Tang et al., 2005). Given the new developing economy, we speculate that Poles consider money very important, want to make money, and have a high level of the love of money. They may *bend over backwards* to perform their helping behavior, to exploit the newly formed market economy, and maximize personal gains (tangible and intangible rewards and benefits). Poles are brutally honest about it, using the love of money as their “frame of reference” in deciding their helping behaviors. We speculate that money will be a strong motivator for Poles, but less so for others. Poles help others for the love of money. Or, the love of money (extrinsic reward orientation) enhances helping behavior (intrinsic motivation) (cf. Bateman and Crant, 2003). Since the love of money is the root of evil (Tang and Chiu, 2003) and the love of money is indirectly related to evil through Machiavellianism (Tang and Chen, in press), one needs to identify immediately: Why is this Samaritan helping me? What is s/he looking for in return? What is the hidden agenda? Is this a true Good Samaritan (or with a string attached)? Is this person’s helping behavior a part of manipulative tactics and strategies? Can one afford the *true cost* and consequences of accepting this helping behavior? One will decide whether to *accept* help and *return* (requested) help in the future. After one accepts the offer, one has created an *obligation* to offer reciprocated help.

The extrinsic motives to helping behavior path is not significant for people in the USA, Taiwan, and Egypt. Employees in the USA and Taiwan in this study tend to have higher income than those in Poland and Egypt. Further, people in the USA and Taiwan may have not experienced *major economic changes* in the society at the time of data collection. As mentioned, a significant and negative path between income and the love of money exists for Hong Kong employees who have an income (US\$47,502) higher than the GDP per Capita (\$25,100) (Tang and Chiu, 2003). Satisfied needs (higher income) may lead to lower love of money. Thus, income does have an impact on one’s love of money. It will take some time for people in Poland to increase their income from the current level to a much higher level, comparable to those professional employees in Hong Kong (US\$47,502). We suspect

that, only then, Poles may become Good Samaritans. Researchers need to test this hypothesis in the future.

For Americans, Chinese (in Taiwan), and Egyptians, i.e., Good Samaritans, there is less need to extend their help to others for the love of money and for personal selfish agendas. Selfish agendas may still exist in these geopolitical entities. Egyptians have the lowest scores on social exchange, self-handicapping, and the love of money and the highest scores on concern for people, concern for the organization, impression management, and helping behavior among the four countries. Egyptian employees have expressed the highest *self-presentational concerns* among these four countries (cf. Baumeister, 1982) that may help us explain the negative but non-significant path (Extrinsic Motives → Helping Behavior) in our model.

#### Implications

We would like to offer additional implication in the context of GDP per capita and Corruption Perceptions Index (CPI) regarding the results of the present findings. According to Transparency International’s Corruption Perceptions Index (CPI), corruption is the abuse of public office for private gain (<http://www.infoplease.com/ipa/A0781359.html>). CPI measures the degree to which corruption is perceived to exist among a country’s public officials and politicians. The CPI Index (<http://www.transparency.org/documents/cpi/2001/cpi2001.html>) illustrates once more the vicious cycle of poverty and corruption. The richest countries (Finland, Iceland, New Zealand, Denmark, and Singapore) have very low levels of perceived corruption; the poorest countries (e.g., Nigeria) are the greatest victims of corruption (see also Campbell, 2007; Organization for Economic Co-operation and Development, the OECD).

According to the Corruption Perceptions Index (CPI) 2003, managers and public officials in the USA (country rank = 18, score = 7.5) and Taiwan (30, 5.7) are less corrupted (CPI score > 5) than Poland (64, 3.6) and Egypt (70, 3.3). [China is ranked 66 (3.4), similar to Poland.] The USA has a higher score and a lower Corruption Perceptions Index, compared to other countries. For the four

geopolitical entities in this study, we have identified the GDP per capita in our introduction. Further, based on Tang et al. (2007), the USA is classified as a member of the high GDP group (GDP > \$20,000), Taiwan and Poland are in the median GDP group (\$5,000–\$20,000), and Egypt is in the low GDP group (GDP < \$5,000). Taiwan has been a member of the developing economy for decades. However, Poland deserves further attention due to the newness of having money in society and recent changes from a controlled economy to a market economy.

Poland, with many other East European countries, joined the European Union (EU) in May of 2004. Many large organizations from developed countries (e.g., Germany) may outsource many of their operations and pour capital investments to Poland or other East European countries. Many organizations in the USA have outsourced their operations to underdeveloped or developing countries (e.g., Mexico, China, India, Vietnam, etc.) in order to take the advantages of their low wage rates, land, and resources. In a communist society (e.g., China and Poland), many people did the bare minimum when they had a permanent job (steel rice bowl in the Chinese society) for life working for the state. The pay was exactly the same regardless of effort and performance. In the transition to the new market economy, people are eager to make money.

On the basis of results in this study, we speculate that *some* (but not all) employees in the developing economy (e.g., Poland) are obsessed with money (Tang et al., 2005) and may *bend over backwards* seeking *any* opportunities to perform the helping behavior in organizations in order to make money or obtain desirable benefits but *not* for intrinsic (altruistic) reasons. As mentioned, according to Tang et al. (2007), managers in the median GDP group had the lowest corporate ethical values, the highest unethical behavior, the highest percentage of bad apples, the highest job stress, and the strongest relationship between love of money and unethical behavior. Poland belongs to this median GDP group. Thus, managers need to be very careful when they do business and receive help in these geopolitical entities (e.g., Poland).

Here is a case in point. Anecdotal evidence suggests that for a desperate female wanting to get out of the poor and remote country side of a country and

come to the USA or other parts of the world, one would marry a foreigner and even have children. After one obtains the proper paper work (green card or citizenship), then, one will divorce her husband. That is, one will marry a person and have children with a string attached. Owing to the principle of reciprocity, some who score high on the love of money may use the contextual performance as a token to exchange, from the management, for special favors, pay increases, bonuses, performance appraisal, promotions, and other benefits in the near future (Hui et al., 2000).

China, with about 1.2 billion people and 21% of the world population, has an economy of US\$6.6 trillion that is about two-thirds of the US economy (Fishman, 2005). By some calculations, China is expected to lead the world in manufacturing by 2012 and it could surpass the USA as the world's largest economy in the year 2022. Wal-Mart, the richest company in the world, has US\$288 billion in annual sales. If Wal-Mart were an official sovereign county, its GDP would be larger than that of 80 percent of the world's countries (e.g., Israel, Ireland, Sweden, etc.) (Dicker, 2005). China's success is not possible without the help of Wal-Mart; and Wal-Mart's success is simply not possible without China. China may *bend over backwards* seeking *any* opportunities to meet Wal-Mart's demand for low, low prices (Tang, 2005) and pushes wages way down (US\$.25/hour, or \$2.00/day). Thus, the helping behavior may increase in intensity in both the Chinese and the American economy.

Recent news in the USA, however, revealed the lobbyist Jack Abramoff's donations to lawmakers in Congress for their "campaign contributions" and lavish trips and meals (i.e., helping behavior beneficial to lawmakers) in exchange of favors. These behaviors may be potentially related to fraud, public corruption, and tax evasion. Helping behavior may be used to obtain rewards (e.g., kickbacks, favors, etc.) and corrupt officials. Perhaps, it may be used as one's aggressive and devious methods to achieve goals, i.e., Machiavellianism. Thus, people need to be aware of the helping behaviors that they have received and the possible consequences.

Future research may want to examine the unethical behavior in the context of helping motives in developed, developing, and underdeveloped countries (e.g., China, Egypt, and Poland). Managers and

researchers will examine factors that will enhance intrinsic motives in order to enhance helping behavior, provide different forms of social recognition and performance feedback for employees' helping behavior, manage culture-specific techniques tailored to fit local needs, face increasing workforce diversity in organizations, and deal with many stakeholders (e.g., employees, customers, suppliers, and the international community).

Managers may encourage helping behaviors and contextual performance, but *cannot* take it for granted, because some employees do perform these helping behaviors with a string attached. Managers need to develop strategies to encourage and reward helping behavior and keep contextual performance *under control* in some cultures/situations. If employees' helping behaviors are not fairly and equally rewarded or recognized by the management, some may refuse any future helping behavior completely, due to the expectation of reciprocity (Wilke and Lanzetta, 1970), justice, and work overload and stress. From a procedural justice perspective, perceived injustice will lead to negative perceptions of the organization and, hence, to counterproductive behaviors that will hurt the organization. Managers need to examine the delicate and critical balancing act of managing reciprocity of helping behavior in the exchange process. This deserves further attention in the literature.

Income causes low pay satisfaction because (1) income enhances the love of money and (2) the love of money is used to judge pay equity comparison (Tang et al., 2005). Those who use the love of money as their frame of reference are more likely to experience low pay satisfaction that has many undesirable consequences, such as: turnover, low organizational commitment, and unethical behaviors (Tang and Chiu, 2003). People with high love of money tend to have high voluntary turnover (Tang et al., 2000). Managers and employees in the special economic development zones in China, for example, have experienced high turnover already (Chiu et al., 2001).

### Limitations

Our four small convenience samples do not represent the national population and are not perfectly

matched. Our results may reflect the samples, not the cultures. Self-reported data collected at one point in time do not provide the cause-and-effect relationship. We employ the following *techniques* for controlling common method biases: (1) adopt well-developed instruments with proven psychometric properties, (2) protect anonymity, and (3) select specific scale items. We apply the following *statistical remedies* in our data analysis: (1) the Harman's single-factor test, (2) a measurement model of all items and constructs, (3) configural and metric measurement invariance across cultures, and (4) compare measurement models with and without a latent common method variance (CMV) factor. Our results suggest that the method effects were *non-significant*. Finally, we do not measure employee's actual helping behaviors. We only measure their self-reported helping behaviors.

### Conclusion

Hofstede points out: "understanding the big differences in mindsets between people from different countries helps enormously in interpreting what's going on – and where we can and cannot hope for progress" (Hoppe, 2004, p. 79). We need to be aware of not only *what we have done* but also *what we have failed to do*. Future research may further enhance our understanding of the ways in which we think, feel, and perform in organizations. We hope that with our understanding of the Good Samaritan Effect, we all need to "go and do likewise" (Luke, 10: 37) and become Good Samaritans because whatever we do for ourselves dies with us, whatever we do for others lives and is immortal.

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