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An Assessment of Ethics in a Cross-Cultural Organizational Context: A Systematic Literature Review

El Hassani Hajar^{1*}, Tijani Omar², El Allaoui Bilal³, Salmoun Khaoula⁴

^{1,2,3}Polydisciplinary Faculty of Larache, Research Team, Management, Innovation, and Governance of Organisations (MIGO), Abdelmalek Essaadi University, Morocco

⁴Intelligent Systems and Applications Laboratory LSIA, EMSI, Tangier, Morocco

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*Correspondence:

Hajar.elhassani@etu.uae.ac.ma

ABSTRACT

Organizations face the complex challenge of establishing and upholding principles of ethics that transcend cultural boundaries in an increasingly interconnected global business landscape where ethnocentrism is no longer an option to navigate. This study tries to uncover the various research avenues that aid in understanding business ethics in a cross-cultural organizational context through outlining potential directions and providing insights for practitioners and scholars that can help in both navigating the complexities of business ethics in a multicultural setting and in assisting in expanding this field of research. The research involves a systematic review of the literature (SLR) of articles gathered from the Scopus database within management or business, economics, and social sciences categories, published between 2018 and 2023, using a specific composition of keywords. The framework was established based on the papers that were evaluated to describe how business ethics are articulated in a cross-cultural and international setting through five literature clusters, namely: business ethics & behavioral economics in a cross-cultural context, international business, business ethics and CSR across cultures, ethical leadership in a multicultural context and finally unethical behaviors and virtue. Hence, this study contributes to the systematic organization of the academic literature on this subject by offering preliminary grounds to assess the key concepts of the topic through the literature review and the results found and providing future implications that might help academics in investigating in-depth the perceived themes using different variables and/or methods.

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Diversity has changed the game on both personal and professional levels. Businesses are continuously required to adapt to a cross-cultural context; in fact, ethnocentrism is no longer

an option, as in evoking a collectivist culture built solemnly on one cultural model, thus a global ethical code, requiring compensation from various spheres of a business, judging that this one cultural model is fit to be applied to all businesses, this would only result in making decisions adopting ethics derived from one culture, ignoring cultural differences which would eventually, affect negatively the human force as well as the customers. In light of this, today, the cross-cultural dimension is brought into focus when discussing ethics. As we know, businesses are impacted by the general environment of the society in which they operate, as well as the different ethnic and cultural spheres that operate within. Today's organizations face the constant challenge of adjusting to the competitiveness in the global market, requiring them to tailor their business ethics to be more "diverse-friendly" and "intercultural-considerate" which would guarantee their sustainability.

Cross-cultural and international interactions are becoming an essential component in terms of business conduct, and knowing that each country has a different set of cultural norms ergo a different format of business conduct, cultural differences should be addressed in such scenarios, especially when it's multinational corporations relative as they are ought to recognize and respect the culture of the host countries; indeed all sorts of such interactions - accessing a new market, establishing a subsidiary in another country or hiring expats - can be bridged through clearly established cross-cultural ethics that reflects the diverse cultural components of all the globes that make or break a business: human force, end buyers and other business entities that a corporation deals with in the process of creating a service or a product.

While offering a cultural variety that adds richness and depth to our social mosaic, it also raises the possibility of misunderstanding and uncertainty, which necessitates adaptive reforms of ethical codes and cross-cultural management practices. Long-term commercial success is impossible without a firm foundation in moral principles. Companies that want to last must respect human dignity and establish a culture of humanistic management (Mea & Sims, 2019).

Thus, when managing a business, cultural differences tend to be presented as inevitable (Romani et al., 2018). There is no longer any debate over the value of diversity. It is an aspect of running a business (Boatright, 2014). A system that internally fosters a shared attitude for personnel can be described as having a culture if it has a distinctive shared purpose and set of values. Culture directs a company's decision-making processes, determines how it interacts with its environment and determines how it carries out its duties (Martínez et al., 2021).

Culture is "considered to be antecedent to the process of ethical reasoning" (Karimova et al., 2020). Any change in cultural context will result in a change in ethical reasoning, and that's because different cultures endorse different foundations. The rising demand for cross-cultural management has various causes, mainly globalization, which is linked directly to new technologies, MNCs, companies' expansion through ventures, acquisitions, and other means, the increasing market rivalry, and networks. Henceforth, globalization and the continuous requirements of diversity challenge businesses, managers, and stakeholders into changing, applying, and continually adapting their ethical values to a multicultural global economy.

Considering that the existing research is typically centered on business ethics in a cross-cultural context, This research aims to (1) expand on existing information on the subject and provide a foundation for future investigations into the future of business ethics in a cross-cultural setting; (2) asses key concepts and the relational scheme of the merging topic of ethics in a cross-cultural context, identifying the diverse perspectives evoked in literature through

well-identified literature clusters. Correspondingly, we consider the following research question as we aim to identify literature clusters and present a future research agenda:

What perspectives are the most adopted in regards of ethics in a cross-cultural context? And what are the future implications of this topic of research?

The 130 articles reviewed were obtained through a search in the Scopus database and used in a bibliographic coupling analysis with VOSviewer software. Twenty-two (22) out of the 130 texts were able to form clusters using the software, which only took articles with a minimum of five into account. A systematic strategy based on a strict search procedure was used. Five clusters were identified in the results.

Theoretical Foundations

Business Ethics

In their nature, businesses cannot exist in isolation; their survival and sustainability depend on human capital and societies in general and adherence to their contextual ethics and values. For that purpose, ethics and business should be properly correlated to meet the expectations of both shareholders and stakeholders. Ethics can be defined as the explicit, systematic reflection of norms and values and as a source from which every person can get a human reason and guidance on what is right and wrong (Becker, 2019), while business ethics can be defined as the systematic study of moral issues (beliefs, norms, values, etc.) occurring in business and the related behaviors of people, organizations, and institutions (Sroka & Lórinčzy, 2015). From our perspective, business ethics can be considered as the proper implantation of corporate rules and policies with reference to the moral and ethical principles by which human behavior is directed in an identified context.

The crisis of confidence in businesses' governance occurred after the series of financial crises occurring between 2002 and 2012¹, which generated major negative lasting impacts on a worldwide level, not to mention the environmental unethical events, led to the conclusion that business ethics is a crucial instrument to restore trust and accountability to organizations, to navigate the modern increasing challenges and to ensure a positive reputation.

Thus, businesses are required to be accountable for serving and safeguarding their stakeholders as well as the community (Wesarat et al., 2017). The pursuit of ethics requires companies to take two concepts in the ethics lexicon more seriously: "Social contract and operating license". They are essential to long-term corporate survival and serve as more than just descriptors of a favorable social positioning (Fombrun & Foss, 2004).

In a business context, leaders and managers are deemed to be the main sources of organizational values and ethics; these latter decisions and practices should represent their personal beliefs and values such as honesty, integrity, altruism, and trustworthiness in order to encourage a general corporate performance (Saha et al., 2020). However, this consideration of leaders as a principal source of ethics comes with many dilemmas (Ciulla, 2020). It highlighted important questions when it comes to leaders' own values: Are business leaders successful because of their virtues? Or are they virtuous because they are successful? This led to asking, "What constitutes a good leader?" and with that comes the paradox of effectiveness vs ethics;

¹ The failures of Enron, Arthur Andersen and WorldCom 2002; The subprime lending crisis of 2007-2009; the Libor rate manipulation scandal of 2002 and more (Brooks & Dunn, 2020).

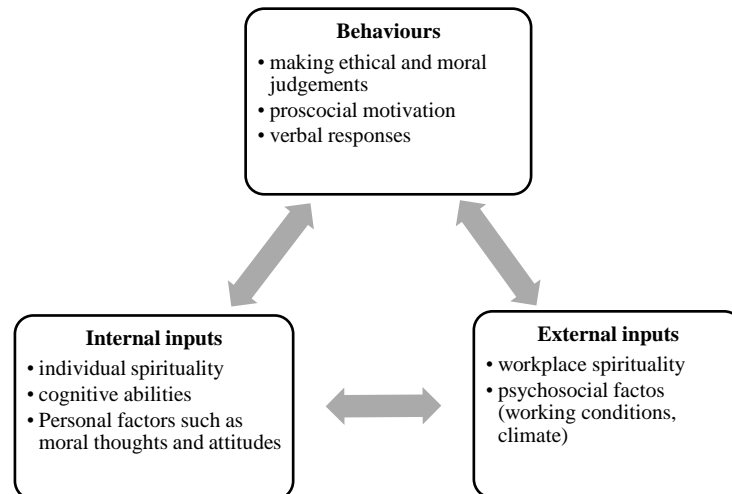
an effective leader can be immoral, and a moral leader might not always reach effectiveness. Finding the balance between both requires a great knowledge of when to do the right thing, the right way, and for the right reasons (Ciulla, 2020). An ethical leader is one that gives ethics a specific position when it comes to operational decisions and puts them into practice by informing the employees of the ethical principles, modelling ethical conduct in a conscious and outward manner, and establishing a reward/punishment system for employees who adhere to ethical behavior (Barkhordari-Sharifabad et al., 2018).

Moreover, social cognitive theory can contribute to the understanding of ethics sources within a business since it adopts an interactionist perspective to moral phenomena and offers a framework in which personal factors such as moral thought and self-reactions, moral conduct, and environmental factors all operate as correlated determinants that influence outcomes and behaviors in this context (Otaye-Ebede et al., 2020). In this sense, employees' behaviors are likely to be influenced by the environment; having a climate that fosters ethical behaviors will result in making ethical judgments.

In light of this, social cognitive theory suggests the existence of internal and external outputs or variables that serve as cues to encourage and regulate behaviors. At an internal scale, and among these variables, we can find personal factors such as moral thoughts and attitudes, cognitive abilities, and individual spirituality. At an external scale, these variables are workplace spirituality, psychosocial conditions in the workplace and the external context in general (Figure 1) (Otaye-Ebede et al., 2020).

Figure 1

Social Cognitive Theory Basic Diagram



Source: Adapted from (Otaye-Ebede et al., 2020; Wood & Bandura, 1989)

Similarly, when implementing ethical codes of conduct, factors like religion, ideology, culture, interest, and behavioral experiences should be taken into account to avoid ethical dilemmas, which, in Keselman's view, present in uncertain situations where various interests and values belonging to multiple stakeholders are at odds (Hassani et al., 2022; Keselman, 2012).

Admittedly, ethics are the codes of behavior that society considers moral and appropriate for guiding relationships with others; they principally stem from the culture one belongs to. Hence, in an era of globalization, universal rules of ethics exist only to a certain degree. Most circumstances are ethically ambiguous since the concept of right and wrong is not always

applied identically to the same matters when it comes to different cultures. As a result, doing business across cultures or in a multinational framework can create challenging ethical dilemmas that demand efficacious cross-cultural management.

Cross-Cultural Management

To function effectively in a global environment, individuals need to have personal attributes of openness, cosmopolitanism, and cognitive and motivational facets (Yari et al., 2020). Thus, the cross-cultural compatibility of businesses has become a hot topic among academics and researchers in international business, management, sociology, and even psychology in order to both understand and overcome the challenges that internationalization presents in the face of organizations. Cross-cultural management can be comprehended as the study of how individuals behave in organizations that are based on different cultures and countries. It focuses on describing organizational behaviors within these countries and cultures, comparing organizational behaviors between countries and cultures, and possibly, most significantly, on interactions between people from various countries who work in the same workplace (Adler, 1983; Capaldo et al., 2012). As per culture, it can be defined as the accepted behavioural standards within the bounds of a certain community or organization, determined by a pattern of taught common beliefs, practices, and values (Ardichvili et al., 2009).

The increasing number of global interactions between organizations, managers, and employees induce the growing demand for businesses to understand and manage diverse values, perceptions, behaviors, and communication patterns. The importance of implementing cross-cultural management relies on the fact that culture is believed to be the source of influence on employees' behaviors in daily personal lives, which in turn influences each person's behavior within the firm since each individual brings a different aspect of the "outside world" to work; thereupon the effect of culture on each person leads to a shift on the organizational culture (Dong & Liu, 2010).

Cross-cultural management plays a huge role in increasing multicultural understanding and efficacy, improving global interactions of co-workers, managers, executives, clients, suppliers, and alliance partners from countries around the world. It is impossible to provide a comprehensive framework of key traits for managing any specific encounter due to the variety of cross-cultural variances across and within country boundaries. Therefore, it is important to constantly ask the proper questions in cross-cultural encounters rather than relying on presumptuous descriptions of the 'the other' or guidelines for how to handle a particular relationship with 'the other' (Adler & Aycan, 2018).

Many theories have approached cross-cultural interactions; the most known ones go to Hofstede's (1980) contribution. Hofstede cultural values or dimensions theory provide a framework through which the effects of culture on the values of its members and how the actions of those who live in a culture are related to these principles can be understood, endowing it relevance in revealing systematic cultural differences across six dimensions: power distance, individualism/collectivism, uncertainty avoidance, masculinity/femininity, short vs long-term orientation, and restraint vs indulgence (Table 1).

Table 1*Hofstede's Six Cultural Dimensions*

Cultural dimensions	Explanations
Power distance	The degree to which a culture accepts and reinforces the fact that power is distributed unevenly in society (people who embrace hierarchy vs egalitarians).
Individualism/collectivism	Individualist cultures show a relative preference for the individual in contrast to collectivism cultures that value the overall good of and loyalty to the group (collectivist vs individualist).
Uncertainty avoidance	The degree to which a culture's members are prepared to accept and manage uncertain or dangerous circumstances is known as uncertainty avoidance. (Comfortable vs uncomfortable uncertainty).
Masculinity/femininity	Hard values like achievement, assertiveness, competition, and material success, which are nearly generally linked with male roles, are assumed to predominate in masculine cultures. Contrarily, feminine cultures place a greater emphasis on sentimental ideals like close friendships, compassion for others, and high standards of living (nurture important vs power important).
Short vs long-term orientation	The degree to which cultures support postponing gratification or the material, social, and emotional demands of their members is referred to as the long-term and short-term orientation component (traditional and short-term vs futuristic and long-term).
Restraint vs indulgence	Restraint and indulgence dimension considers the degree and propensity of a community to satisfy its needs and desires (restraint vs satisfaction).

Source: (Agodzo, 2015; Hofstede, 2011; Sabri et al., 2020).

These six dimensions serve as a clear, understandable, and possibly effective instrument for learning more about one another's values and beliefs and how they affect and shape matching communication actions; for instance, a manager may need to consider that her staff members originate from cultures with varying levels of collectivism if she is having trouble persuading them to cooperate as a team (Hofstede, 2011).

Even though Hofstede's theory is still the most popular method for categorizing and contrasting national cultures, it has some drawbacks in terms of the data collection period that was a long time ago, and it does not take into account the recent social, economic, and political changes. Also, the data collection and analysis process was based on a small subset of cultural members (IBM employees), so its representativeness is deemed questionable (Ghemawat & Reiche, 2011).

There are numerous more frameworks that classify cultures along various dimensions in addition to Hofstede's work, and from which we can mention: Schwartz (2014) declared that the nature of the relationship between the individual and the collective, how to ensure responsible behavior, and how to control how people relate to the natural and social world are the three fundamental concerns of the civilizations. On the other hand, nine aspects were found as a result of The GLOBE study research which addressed both established and novel value categories (Ghemawat & Reiche, 2011). Moreover, Richard Lewis has further categorized people in his bestselling book 'when cultures collide (1996)' into three distinct groups based on behavior rather than nationality or religion. His typologies are referred to as linear-active, multi-active, and reactive (Lewis, 1996, 2018).

The famous saying of Peter Drucker, "*culture eats strategy for breakfast*" portrays the importance of having a good, solid, and healthy company culture (Whitzman, 2016, p. 574). In other words, no matter how amazing the business strategy is, it won't work unless there is a company culture that pushes employees to put it into practice. Hence, this demands businesses to navigate the challenges new economic orders bring forward through continually revisiting their laws, standards, management systems, and ethics (Kesari et al., 2014).

Business ethics in a cross-cultural context

Businesses are not culturally neutral, as a business is represented by the different cultures of the economic entities within and outside, and certainly, a diverse cultural context imposes ineluctably different rules of conduct inspired by multicultural ethical context, which in turn are to be reflected onto the managerial and leadership systems. Certainty merging both components, cultures and ethics, represents a challenge that installs difficulty in establishing guidelines for ethical behaviors across cultures and borders and simultaneously crosses many cultures under the same work ethic umbrella. Hence, the concept of cross-cultural context is a globe that encompasses different cultures.

Business ethics across cultures has been a topic of research with the rise of globalization and multinational corporations, especially that what is ethically ‘right’ or ‘wrong’ is culturally determined (Stajkovic & Luthans, 1997). It can be difficult to perform managerial duties efficiently in one’s own country and culture. However, doing so in a context with different political and economic rules, customs, work ethics, and cultures is an entirely different tip of the iceberg (Dong & Liu, 2010).

Hence, each business has a distinct culture and a set of guiding principles; these convictions structures are common ways of assessing a company’s surroundings, its history, and its possibilities for the future; the way organizations conduct their business impacts both internal and external stakeholders (Svensson & Wood, 2007). A company’s culture can serve to either support or undermine its employees’ concept of what constitutes ethical behavior (Adda et al., 2016).

In this respect, understanding the terms enculturation and acculturation is crucial to comprehend how culture affects behaviors within a corporate context. Enculturation is the process by which people pick up the norms, practices, abilities, and values necessary to function in society, while acculturation explicitly refers to the process of cultural transmission and socialization that results from cultural contact. Regardless of their origins, all humans must acquire what is deemed suitable behaviors in their surrounding cultures. Both the host (adopted) culture and the native (original) culture are affected by the merging of civilizations. Historically, acculturation has been the outcome of political or military conquest; nowadays, it mostly results from economic growth and the worldwide reach of media (Byars & Stanberry, 2018).

Thereupon, ethics and how they are used in a corporate context are significantly influenced by culture (Shakeel et al., 2011) since ethical standards are continually evolving by nature, and since they essentially make sense to people who share the same background, language, ethnic heritage, or habits, one could argue that culture and ethics cannot be separated; in fact, the cross-cultural context presents both challenges and opportunities for businesses to operate ethically and actively adapt to the global market.

Method

A systematic literature review in the Scopus database was conducted to identify, evaluate, and combine contributions concerning business ethics in a cross-cultural context. While we acknowledge the importance of other databases, our selection of the Scopus database was based on its importance, multidisciplinary nature, and emphasis on superior research that has been published in peer-reviewed journals, recognized conferences, and books (Seliverstova, 2021).

Moreover, Scopus covers a much wider range of materials and has a higher citation count than WOS or other databases (Anker et al., 2019; Salisbury, 2009).

The choice of a systematic approach was the most convenient to examine the existent literature, categorize them, and outline semblances, gaps, and future implications. Systematic reviews are a method of synthesizing scientific evidence to answer a particular research question in a transparent and coherent way while aiming to include all published evidence on the topic and appraising the quality of this evidence (Lame, 2019).

With this in mind, the scoping of this systematic review was guided by the standards of the Preferred Reporting Items for Systematic Review and Meta-analysis (PRISMA) statement, a set of guidelines, and a road map to describe what was accomplished, what was found and to ensure that all aspects of systematic reviews and meta-analysis are accurately and transparently reported (Sarkis-Onofre et al., 2021).

Having chosen the topic of this review, the PRISMA method checklist was used as a guide to create a research plan starting from the eligibility criteria and arriving at the final assessment. The inclusion criteria for the review were: (1) Business, Management and Accounting, Economics, Econometrics and Finance, and social sciences as a subject area. This choice was grounded in the understanding that the topic of our research demands perspectives from a range of academic fields. Articles about business and management provide basic viewpoints on ethics in a business context. Likewise, an analysis of how economic factors influence ethics is made possible by adding economics, econometrics, and finance; furthermore, integrating social sciences guarantees an extensive understanding of the cultural and cross-cultural factors influencing corporate ethics, (2) Articles published in the English language, and (3) Publications in the period 2018-2023 to record the most recent and pertinent advancements in the area. Changes in society, the economy, and technology have an impact on business ethics, which is a dynamic and ever-evolving field of study, especially in cross-cultural context; by concentrating on this particular timeframe, we hope to offer a thorough examination of the most recent findings and pressing issues to cross-cultural corporate ethics. Exclusion criteria were (1) Other subject areas than the ones mentioned above, (2) languages other than English, (3) papers published before 2018, and (4) books, meetings, editorial managers, and any other types of articles.

To narrow down the study aims, several key term combinations were used to find relevant articles in the Scopus database: keywords from column A were combined along with keywords from column B using Boolean search operators ‘AND’ and ‘OR’ (Table 2), forming the search strings. The search terms were applied to titles, abstracts, and keywords of publications to prevent any sample bias.

Table 2

List of Search Strings

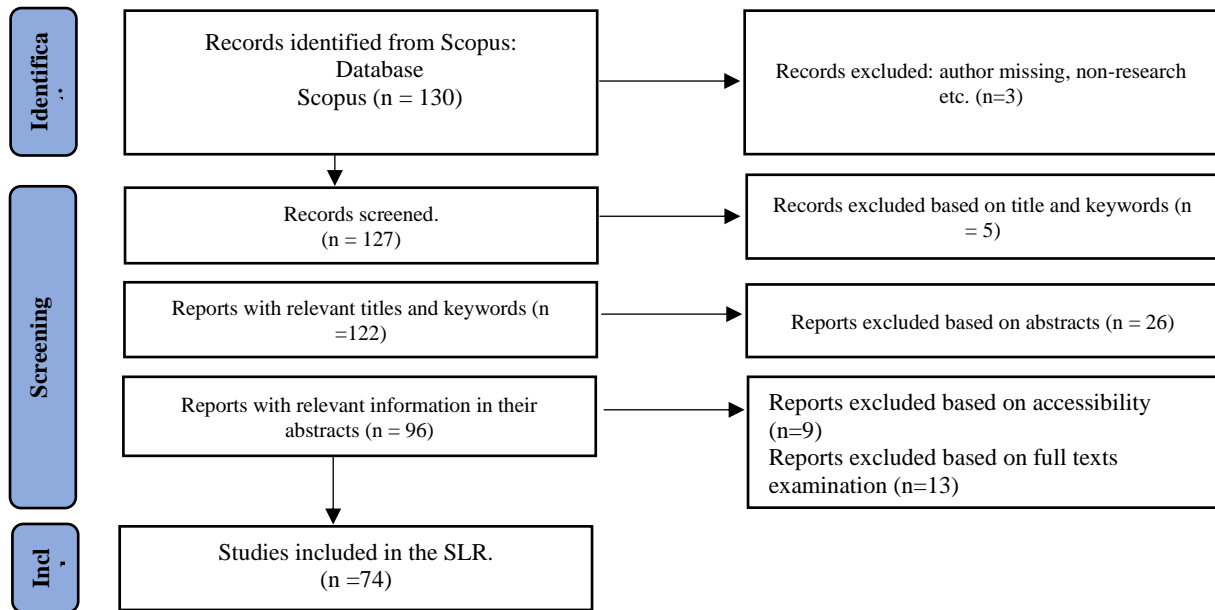
Column A	Column B	Content searched
“Business ethics” OR “Corporate ethics” OR “Organizational ethics”	“Cross-cultural” OR “Intercultural” OR “International” OR “Multinational” OR	TITLE-ABS-KEY

Our literature search and selection process are described in the PRISMA flow diagram (Figure 2). Following the application of the inclusion and exclusion criteria, the initial research yielded 130 potential articles. Subsequently, we applied the criteria to filter studies and remove

the articles that were inaccessible and irrelevant to our studies after analyzing the titles, keywords, and abstract.

Figure 2

PRISMA Flow Diagram



Source: (Page et al., 2021)

The data sorting method relied on Microsoft Excel mainly; we used one spreadsheet that included articles' information: authors, title, journal, keywords, year of publication, and author information (number, name, affiliation, and country) to finally include 96 articles. After examining full texts and content, the final sample has been reduced to 74 articles (9 articles were excluded for accessibility reasons). Accordingly, our review process aimed to extract the following data from the final selection of articles to address our research objectives: (1) bibliographic references, (2) type of study (qualitative or quantitative), (3) Main themes, and (4) The future directions and implications found in the analyzed manuscripts.

Using bibliographic coupling, a method to measure the connectivity of objects on the basis of the number of references they share (Sahu, 2021), this study automatically identified clusters by assessing the connection based on shared citations. These clusters were determined using VOSviewer, a software that was chosen due to its wide utility among researchers and its effectiveness in creating a map of keywords or clusters with the greatest recurrence or frequency (Almasri et al., 2021).

Out of the 74 articles, the bibliographic coupling analysis identified 8 clusters with only 22 articles that share a conceptual resemblance, which will be further studied. This technique allows recent and niche publications to become visible since the subject clusters are created based on the citing publications, as opposed to co-citation analysis; the bibliographic coupling is deemed suitable for business scholars who want to uncover a broad range of themes and its latest developments (Donthu et al., 2021).

The parameters used to determine a document's importance were its coupling strength and number of citations (Budler et al., 2021). A work must have a minimum of five citations to be included, and citations are the measure of influence. A network map of the field can be created with all the pertinent articles that have been collected on our relevant scientific topic (Figure

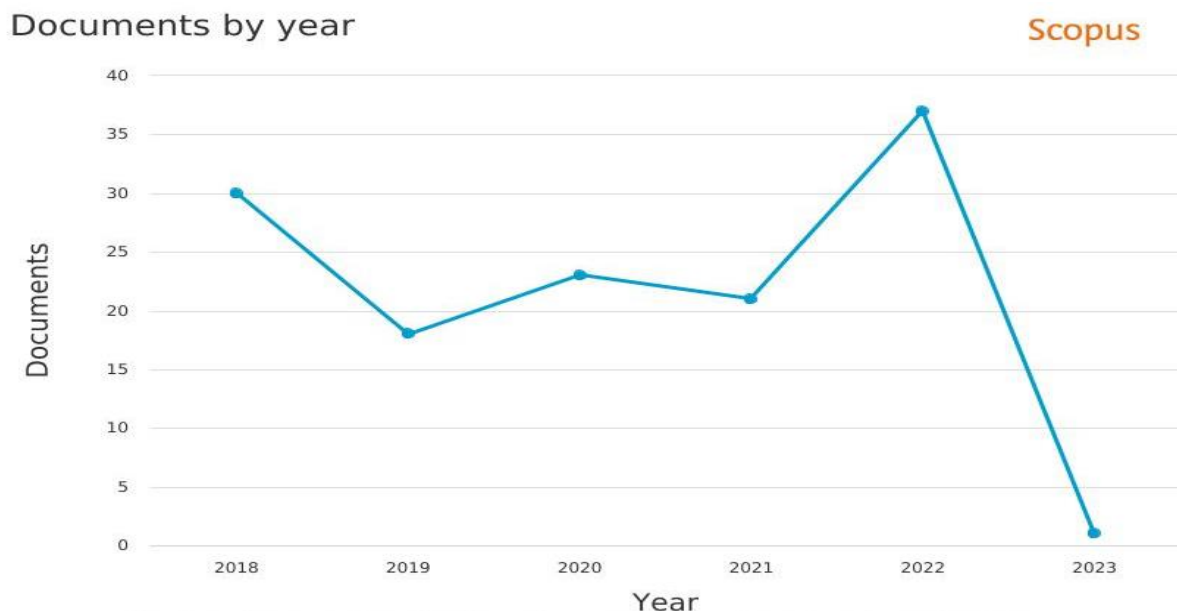
5). Conceptually comparable documents would be shown close together on a bibliographic coupling map to discover research sub-streams and define the field's structure. The network might be subjected to clustering algorithms (Budler et al., 2021). Thus, it is important to highlight that each element (publication) can only be incorporated in one cluster (Waltman et al., 2020) and that the distance between two elements reflects the strength of the relationship between them (the shorter the distance, the stronger the relationship and vice versa) (Almasri et al., 2021). Besides, the nodes' size represents their weight (their occurrence and frequency of appearing together), and the line's thickness shows the degree of the frequency (Waltman et al., 2020).

Results

The importance of business ethics in a cross-cultural as a topic of research can be sensed through Figure 3, which shows the number of articles that tackle business ethics in a cross-cultural context per year during the study period 2018-2023, and with the used research string; with the total research result, before applying exclusion criteria, the largest number of articles was published during 2022 (37 articles), followed by 2018 (30 articles), 2020 (23 articles), 2021 (18 articles) 2019 (17 articles), and finally 2023 (1 article). The number of publications has increased in the last years, which shows the high importance given to understanding both variables so that we can expect a higher number of publications in the upcoming years (starting from 2023), which supports our overview of the topic as in considering it an emerging topic of research.

Figure 3

Number of Articles Published Each Year (2018-2023)



Source: Scopus analyses result (Retrieved January 2023)

The most relevant journals for this research topic are the Journal of business ethics (20%) followed by the Emerald Emergent Markets case studies (5%). Eighty-three journals have published only one article which represents 54% of our sample (Table 3).

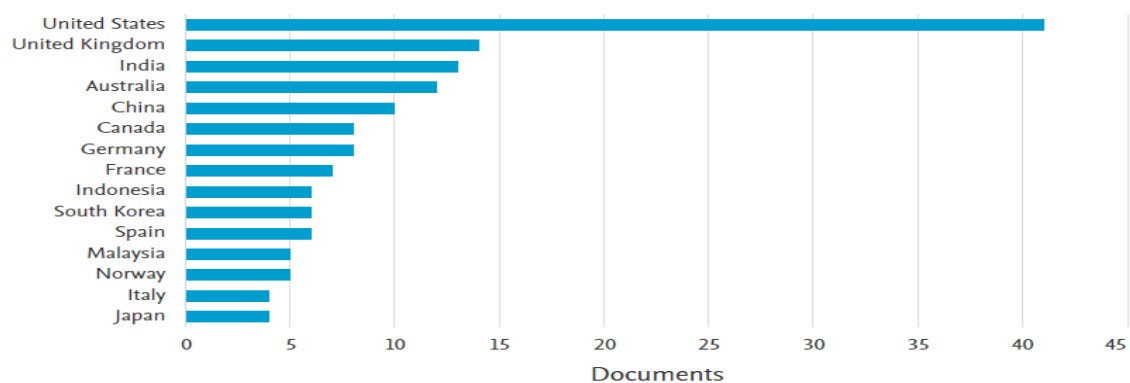
Table 3*Principal Journals*

<i>Journals</i>	<i>Number of articles</i>	<i>Weight %</i>
<i>Journal of Business Ethics</i>	26	20%
<i>Emerald Emerging Markets Case Studies</i>	7	5%
<i>Management Research Review</i>	4	3%
<i>Sustainability (Switzerland)</i>	4	3%
<i>International Journal of Business Governance and Ethics</i>	3	2%
<i>Business Horizons</i>	2	2%
<i>International Journal of Ethics and Systems</i>	2	2%
<i>Journal of Islamic Marketing</i>	2	2%
<i>Philosophy of Management</i>	2	2%
<i>Purushartha</i>	2	2%
<i>Research in Ethical Issues in Organizations</i>	2	2%
<i>Social Responsibility Journal</i>	2	2%
<i>Sustainability Accounting, Management and Policy Journal</i>	2	2%
<i>Other journals (with one article per each)</i>	83	54%
Total	130	100%

Furthermore, the distribution of the research topic according to the origin countries of the authors is as follows: the United States of America has the biggest share of contributions (41 articles), followed by the United Kingdom (14 articles), India (13 articles), Australia (12 articles), China (10 articles), Canada and Germany (8 articles), France (7 articles), Indonesia, South Korea and Spain (6 articles), Malaysia and Norway (5 articles), and finally Italy and Japan both with six articles. Overall, sixty countries were included in the sample (Figure 4). Certainly, the countries mentioned are home to the most influential multinational corporations that are expanding globally very well, hence the importance and cruciality of recognizing and addressing cross-cultural aspects of ethics in business.

Figure 4*Most Prominent Countries***Documents by country or territory**

Compare the document counts for up to 15 countries/territories.



Finally, to detect the most prominent articles in our sample, we performed a citation analysis, taking into consideration the top ten most-cited articles included in this study. We presented the top ten papers according to the number of citations (Table 4) received from the search results on Scopus.

Table 4*Top Ten Most-Cited Articles*

R	Articles' titles	Authors and year	Journal	Citations
1	Bankruptcy Prevention: New Effort to Reflect on Legal and Social Changes	(Kliestik et al., 2018)	Science and Engineering Ethics	214
2	The sustainable approach to corporate social responsibility: A global analysis and future trends	(Abad-Segura et al., 2019)	Sustainability (Switzerland)	77
3	Corporate social responsibility research in international business journals: An author co-citation analysis	(Zhao et al., 2018)	International Business Review	50
4	Monetary Intelligence and Behavioural Economics: The Enron Effect—Love of Money, Corporate Ethical Values, Corruption Perceptions Index (CPI), and Dishonesty Across 31 Geopolitical Entities	(Tang et al., 2018)	Journal of Business Ethics	42
5	Ethical leadership, work engagement, employees' well-being, and performance: a cross-cultural comparison	(Sarwar et al., 2020)	Journal of Sustainable Tourism	36
6	Corporate social responsibility in international hotel chains and its effects on local employees: Scale development and empirical testing in China	(Wang et al., 2020)	International Journal of Hospitality Management	30
7	Fighting Against Corruption: Does Anti-corruption Training Make Any Difference?	(Hauser, 2019)	Journal of Business Ethics	30
8	Do Parents and Peers Influence Adolescents' Monetary Intelligence and Consumer Ethics? French and Chinese Adolescents and Behavioural Economics	(Gentina et al., 2018)	Journal of Business Ethics	29
9	Evaluating sustainable drivers for social responsibility in the context of ready-made garments supply chain	(Kumar et al., 2020)	Journal of Cleaner Production	28
10	Corporate Codes of Ethics, National Culture, and Earnings Discretion: International Evidence	(Chen et al., 2018)	Journal of Business Ethics	27

The results of the bibliographic coupling of document references with a minimum of five citations brought forth five clusters are presented in Table 5:

Table 5*Clusters Assemble*

Cluster 1: 7 items	Cluster 2: 6 items	Cluster 3: 5 items	Cluster 4: 2 items	Cluster 5: 2 items
(Chen et al., 2018) (Kanagaretnam et al., 2018) (Stöber et al., 2019) (Vitolla et al., 2021) (Hauser, 2019) (Ullah et al., 2019) (Gentina et al., 2018)	(Gaughan & Javalgi, 2018) (Paik et al., 2019) (Zhao et al., 2018) (Horak, 2018) (Deng et al., 2020) (Wisler, 2018)	(Manasakis, 2018) (Ingenhoff & Marschlich, 2019) (Wang et al., 2020) (Chowdhury, 2021a) (Jang & Ardichvili, 2020)	(Kimura & Nishikawa, 2018) (Sarwar et al., 2020)	(Koehn, 2020) (Yun et al., 2020)

Source: Authors owns processing – bibliographic coupling via VOSviewer

Once the clusters were determined, we analyzed the articles in each cluster and named them, as displayed in Figure 5.

Figure 5

Cluster Network

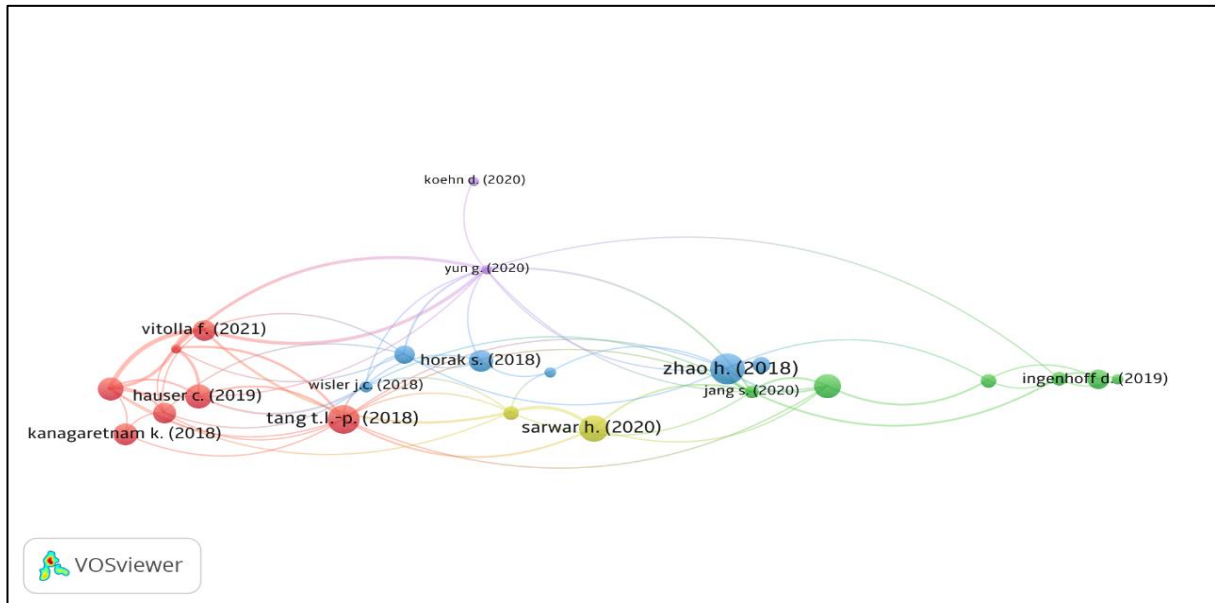


Table 6

Clusters Attributed Titles

CLUSTERS	ATTRIBUTED NAMES
1	Business ethics & Behavioural economics in a cross-cultural context
2	International business
3	Business ethics and CSR across cultures
4	Ethical leadership in a cross-cultural context
5	Unethical behaviour and virtue

The aim of creating those clusters is to ease the assessment of our complex subject by addressing different currents of thoughts, approaches, and perspectives in order to provide a rather global overview of the topic. This approach aligns with the methodology of research adopted.

Discussion

Cluster 1 comprises seven items addressing different areas of business ethics and behavioral economics within a cross-cultural culture. First, there are cross-country differences regarding the prevalence and quality of code ethics that either help mitigate or intensify opportunistic behaviors (Chen et al., 2018). Through a detailed literature review and a quantitative study Chen et al. (2018) have clarified how ‘soft’ institutions (culture and ethics) may be a potential deterrent of opportunistic reporting behaviors when country-level institutions are unable to prevent them or when monitoring measures are either too expensive or ineffective. Secondly, the cultural factor and economic development are associated with the likelihood of tax aggressiveness or corporates’ tax avoidance, which is considered an ethically socially irresponsible practice (Kanagaretnam et al., 2018). Kanagaretnam et al.’s (2018) research contributed to investigating cross-country determinants of tax aggressiveness and describing

the function of independent media as an external monitoring mechanism in regulating corporate tax aggression.

It is also important to instore both management control systems and compliance programs that aim to change employees' behaviors. Stöber's (2019) empirical research (quantitative) has revealed that local cultural factors influence the intention to report misconduct to a certain extent; accordingly, local cultures are reflected in the levels of compliance.

Likewise, the results of Vitolla et al.'s (2021) quantitative research demonstrate unequivocally that culture affects the caliber of corporate ethics policies, highlighting differences between the ethical codes of companies from different countries. Based on Hofstede's theory of six dimensions, this research has enhanced the fact that the social, religious, and cultural environment in which business operates has an impact on and a direct bearing on organizational culture (Vitolla et al., 2021).

Hauser's empirical (quantitative) research has focused on the unethical practice of corruption and how it is mostly justified as a 'cultural convention' (Hauser, 2019). Some activities that could be considered corrupt from the perspective of one country may be socially acceptable and conventional in other countries and cannot be described as corrupt at all. This is because there are so many varied customs (informal exchange of rewards) and conventions between different countries and cultures (Hauser, 2019).

Furthermore, countries' ethics rules vary greatly depending on institutional and local cultural factors, according to Ullah et al.'s (2019) quantitative research. These contextual factors could be the determinants of the ethical vulnerability of organizations in different countries.

The last item in our cluster studied consumer ethics across-cultures from 'Parenting' perspective through a quantitative approach. Their finding provides a fresh, unique insight into how social attachment, financial acumen, and materialism affect consumer ethics, which differ across cultures and genders. Consistently, consumer immoral ideas are sparked by a consumer's money attitude in the context of teenage materialism. Parental and peer attachment is necessary for social attachment to have any effect on teens' monetary values, materialism, and unethical consumer decision-making (Gentina et al., 2018).

Cluster 2 is composed of 6 articles, having all in common international business as a concept to approach. The first item addressed business and legal ethics, demonstrating how globalization is a serious challenge to international firms' operations. It should be no surprise that there may be substantial variances in legal ethics across cultures and areas of the world, given the varying roles attorneys play in various cultures and societies. These lead to regional and global variations in legal ethics, both in form and content, which may further affect the generally accepted business practices in a specific nation. Legal and ethical standards that differ can have serious repercussions (Gaughan & Javalgi, 2018).

Secondly, the empirical detailed research (qualitative and quantitative) of Wisler (2018) shed light on some of the organizational culture tenets and beliefs in the luxury goods sector and inhibit a shift towards conscious capitalism's principles and practices. Moreover, the results of the qualitative phase have shown that some luxury companies have cultures that are closely aligned with self-values, which are commonly linked to unethical decision-making (Wisler, 2018). The study showed that the ethical quality of one's judgments will be influenced

by cultural differences in values, differences in the legal, national, or corporate business setting, and the level of stress one is experiencing (Wisler, 2018).

Additionally, the third study emphasized the existence of domestic privileges offered by Chinese government that alleviate international tax avoidance, which have a strong ethical relevance to other emerging markets. With a diversity of company ownership forms coexisting in the political systems, emerging economies are quickly integrating into the globalized economy and experiencing large but unequal market liberalization (Deng et al., 2020). The author indicated that the ethical debate around tax haven investment¹ from emerging markets should include institutional and political variables in addition to the firms themselves (Deng et al., 2020).

Horak's (2018) research addressed the ethics of informal social and interpersonal networks in South Korea, explaining how foreigners from the home country may encounter cultural challenges while trying to connect with Yongsos². Like some kinds of Guanxi that foreigners find challenging to understand. In South Korea, affective links are determined by three factors: 1) family ties (kinship or blood ties (Hyulyon [혈연])), 2) ties based on education (same university or high school (Hakyon [학연])), and 3) ties based on place of origin (same regional origin (Korean: Jiyeon [지연³])) (Horak, 2018).

For foreign businesses operating in a host nation, the unique characteristics of the informal institutional framework create a significant adjustment problem. While the existing informal institutions (cultures) are more challenging to evaluate, the formal institutional environment (such as laws, rules, regulations, and legislation) may be easily accessed and comprehended. These differences in approaching cultures generate some difficulties in terms of international business ethics (Horak, 2018).

In their co-citations analyses, Zhao et al. (2018) analyzed the development of research on corporate social responsibility in International Business (IB) journals. Among the detected trends in this area, the authors identified business ethics, integration of stakeholder management, and CSR and cultural differences. Moreover, the authors spotlighted the interest of other researchers in investigating the connection between culture and leadership in regard to CSR and cultural diversity. International cultural diversity was found to be strongly correlated with social performance, and a significant shortage of financial resources has an effect on the social performance of corporations. Similarly, there was an indirect relationship between CSR and firm performance as well as an indirect relationship between ethical leadership and firm reputation (Zhao et al., 2018).

The final item in this cluster studied the convergence of business ethics in an international context through a survey dedicated to Korean managers. The authors explained the evolution of managerial ethical philosophies in various national contexts over time and that there may be contextual variations in the relationship between thinking style and managerial ethical decision-making (Paik et al., 2019). Business ethics are neither static nor universal. Time and culture are two criteria that are intimately related to it (Paik et al., 2019; Svensson & Wood,

¹ Tax havens are nations with no or minimal taxes, which effectively let non-residents avoid paying hefty taxes.

² Yongo in Korea is to a great extent preset by place of birth (regional origin) and (Korean) kinship ties; The Yongo endowment of the candidate can be regarded as being beneficial for a firm (Horak, 2018).

³ Jiyeon (지연) stands for regionalism. The human relations formed by the place where one is born or lives.

2007). People from many nations and communities must rely on shared morals and ideas when cooperating or engaging with one another. Cultural similarity and convergence are acknowledged as being equally as significant as cultural differences in today's increasingly globalized corporate environment (Paik et al., 2019).

Cluster 3 is composed of 5 items, referring generally to business ethics and Corporate Social Responsibility (CSR). CSR has unquestionably become a common business practice across the globe. One of the multiple advantages of its implementation in multinational businesses is that it offers consistent processes and structures across cultures as it can adapt to local cultural differences. The build-up of 'ethical capital' is a result of a dynamic CSR investment that will distinguishes the investing company from its rivals (Manasakis, 2018).

The second item in this cluster examined corporate diplomacy, considering that it constitutes a key challenge for the survival of international businesses. Corporate Diplomacy (CD) is described as the function that permits firms to broaden the scope of their interactions to include entities like groups, cultures, organizations, and even governments or their clients while having an impact on the long-term viability of the company (Ingenhoff & Marschlich, 2019; Macnamara, 2012). Their study has emphasized the importance of understanding cultural differences in a CD framework as it's the suitable method to react to outside pressure and social expectations in order to develop and preserve corporate legitimacy by addressing socio-political issues that are pertinent for the company's stakeholders in the host country (international businesses case) (Ingenhoff & Marschlich, 2019).

Wang et al.'s (2020) empirical research studied the CSR of companies from an employee perspective in the context of cultural congruence. Their investigation was based on the case of international hotel chains in China. The theory of cultural congruence emphasizes the distance between a firm's cultural competence and the cultural needs of its employees (Wang et al., 2020). The practical implications of this study demonstrated that business ethics are closely related to improving a company's reputation, and employees' perceptions in this area have a favorable impact on the growth of person-organization fit and reduce their likelihood of leaving their jobs, especially in an international cross-cultural context (Wang et al., 2020).

Through their research paper, Jang and Ardichvili (2020) emphasized the role of Human Resources Development (HRD) in guaranteeing efficacy in companies' CSR agendas through analysis of CR reports. HRD contributes to multiple areas, namely diversity, equity, inclusion, business ethics, and ethical culture (Jang & Ardichvili, 2020).

The final item in this cluster approached business ethics and cultural differences within a socio-political approach using the Rhodes Must Fall movement case. This latter used to manifest that a rejectionist approach should be included in moral learning of contemporary institutions and businesses to limit the creation of further racism and inequalities towards marginalized groups; Chowdhury (2021b) defined the rejectionist approach as "*a stance that fights against institutions and knowledge that have colonial, imperialist, and racist foundations*" (p. 288).

In his qualitative research, he clarified how marginalized groups encounter hegemony¹ by which powerful actors compel them to submit to authorities and adhere to their dominant institutional norms. Marginalized groups do not always experience direct colonial exploitation

¹ « the cultural and political manipulation » (Bates, 1975).

strategies. Besides he explained how MNCs play a significant role in generating ethical dilemmas as they rely upon their exploitative ideology, for instance, economic efficiency and labor exploitation, for better profit margins (Chowdhury, 2021a).

(Chowdhury, 2021b, p. 300) quoted from (Mir et al., 2003) : *“MNCs need to be careful about the way they navigate such geographic locations and the types of legacies they want to (should) leave behind for future generations”*.

Cluster 4 has only two items, and both are related to ethical leadership in a cross-cultural context. The first item examines Japanese business managers' beliefs about ethical/unethical leadership using a qualitative method. Kimura and Nishikawa (2018) studied the specificity of Japanese perceptions of ethical leadership, bringing to the fore the importance of businesses working in various societies need to comprehend the context for ethical leadership in each of those societies. Also they provided insight on how what people value ethically can vary depending on current management trends.

The second item studied ethical leadership's impact on work engagement, employee well-being, and performance through quantitative research with a sample from Italy and Pakistan. These research findings showed that ethical leadership had a significantly greater impact on the ethical culture in the Italian hospitality sector than Pakistan's hospitality industry (Sarwar et al., 2020).

Furthermore, the research affirmed that culture is frequently highly inclined to be promoted by ethical leadership and that Employee behavior and attitudes are greatly influenced by ethical leadership since it motivates them to conduct higher-quality work, which in turn will increase their organizational performance and well-being (Sarwar et al., 2020).

The final **Cluster (5)** contains two items, both tackling ethics but from different areas of knowledge. First one highlights the five differences elaborated on Confucian and Aristotelian ethics, and according to Koehn (2020). Finding some fascinating ethical distinctions between these two philosophers opens up fresh areas for future theoretical and practical study by business and managerial ethicists. The five differences are in terms of harmony in the corporate culture, corporate entity, rituals, actions, and pragmatic/epistemic ethics; the author emphasizes that the way in which Confucian virtue ethics departs from Aristotle's method may encourage scholars to give ethical concepts more explicit definitions (Koehn, 2020).

The second research in this cluster, 'unethical behavior and virtue (5)' and the final item in our clusters tackled unethical behaviors using a survey distributed to 728 supply chain professionals in Indian firms and multinationals operating in India. Their results have indicated that management should focus more on strengthening upper-level managers' commitment to reducing the general unethical behavior of their staff. According to the study, an employee's ethical behavior is influenced by their values. As a result, emphasizing personal values should focus on employee communications and training at all levels (Yun et al., 2020).

We can remark that most of the studied articles adopted a quantitative method. Also, there were items with similar research themes, but each was analyzed from a different scope, and items had very different approaches (postcolonial theories, parental influence on consumer ethics, etc.). Table 7 is tentative to summarize the studies of the main themes in each cluster:

Table 7*Summary of the main themes in each cluster*

Clusters	Themes studied
Business ethics & Behavioural economics in a cross-cultural context (1)	<ul style="list-style-type: none"> ○ Opportunistic behaviors ○ Tax avoidance - tax aggressiveness - the role of media in deterring unethical conduct. ○ Compliance programs – whistleblowing – management control systems ○ National culture's effects on the quality of code of ethics – the role of soft variables (culture) in business management ○ Corruption – anti-corruption training – internationalization. ○ Determinants of Organizational Ethical Vulnerability (OEV) ○ Cross-cultural study of Consumer ethics and monetary intelligence – Parental influence on consumer ethics.
International business (2)	<ul style="list-style-type: none"> ○ Legal ethics & business ethics in a global context. ○ International tax avoidance – Tax haven Investment ○ Informal social and interpersonal ties – international business ethics – cross-cultural challenges and dilemmas. ○ CSR research in International Business (IB) journals– cultural differences and business ethics. ○ The convergence of ethical philosophies employed by managers in different national contexts over time. ○ The relationship between thinking style and managerial ethical decision-making.
Business ethics and CSR across cultures (3)	<ul style="list-style-type: none"> ○ Corporate social responsibility of multinational businesses. ○ Corporate diplomacy (CD) - political CSR – international public relations and public diplomacy ○ International hotel chains' CSR practices – cultural congruence ○ Human resources development and CSR (sustainability) ○ Ethics – Postcolonial theory – Social movement - Justice
Ethical leadership in a cross-cultural context (4)	<ul style="list-style-type: none"> ○ Ethical leadership across cultures – modern management trends – Japanese perceptions on ethical leadership ○ Effects of organizational ethical culture on the relationship between ethical leadership, work engagement, employees' well-being, and performance.
Unethical behavior and virtue (5)	<p>Virtue ethics – Difference between Confucian and Aristotelian virtue ethics.</p> <p>Business ethics – unethical behaviors</p>

The review of all items in our sample identified several aspects of research related to business ethics in across-cultural contexts to consider in the future. [Table 8](#) summarises the future implications:

Table 8*Summary of Suggested Future Implications*

Clusters	Future implications
Business ethics & Behavioural economics in a cross-cultural context (1)	<ul style="list-style-type: none"> → Improve understanding of cross-national variations in the content and application of codes. → Investigate the results of pairing compliance program components by integrating a wider variety of ethical dilemmas. → Managers should take into account the cultural nuances of the nation in which they conduct business and modify their ethical standards accordingly. → Create frameworks based on principles that are adaptable to various cultural contexts. → Examine how anti-corruption policies need to be tailored to local cultural norms in order to be more effective in reducing the psychological triggers of corrupt behavior among business professionals. → Examine the interactions between the external, internal, and personal elements that might expose a company to ethical risk.
International business (2)	<ul style="list-style-type: none"> → Lay foundations for further discussions on both business ethics and legal ethics in global context. → Compare the moral character traits of several leader types from various regions and business sectors. → Compares the managerial ethical profile of leaders in the luxury goods sector to those in businesses and institutions that are currently engaged in conscious capitalism and responsible leadership.

	<ul style="list-style-type: none"> → Enlighten academia and practice on the influence of Korean affective ties and stop businesses from acting unethically, whether knowingly or unconsciously, more research should be done in this area. → Further research on CSR in different cultures, CSR in emerging economies/markets, CSR entry strategies/models, CSR in export markets, and CSR in foreign investment decisions. → Identify the boundaries of convergence in managerial ethics. → Investigate the historical convergence and divergence of well-established national disparities in international corporate ethics.
Business ethics and CSR across cultures (3)	<ul style="list-style-type: none"> → Explore if and how corporate diplomacy (CD) is used to fulfil stakeholder demands and to what extent CD involves stakeholder engagement. → Explore the legitimization process of CD and examine empirically whether CD directly influences corporate legitimacy and whether there are differences among different stakeholder groups. → Evaluate furtherly the impact of CSR on work performance by considering critical variables (turnover intention, job crafting, etc). → Capture furtherly the cultural elements (cultural values, cultural distance, cross-cultural competence, etc) involved in gauging the correlation between CSR and employee behaviours. → Examine HRD's contributions to CSR and sustainability in the international and global context. → Further research on the rejectionist perspective and marginalized groups.
Ethical leadership in a cross-cultural context (4)	<ul style="list-style-type: none"> → Quantitative research on ethical leadership in Japan through ethical leadership measures used and validated in other countries. → Further research on institutional and cultural effects on the meaning of ethical/unethical leadership. → The degree of cultural effects on the meaning, antecedents, and outcomes of ethical leadership across societies. → Further studies on the effects of ethical leadership on work engagement and employee's well-being and performance by incorporating samples from other sectors (not only hospitality sector), increase sample size (more countries), add the financial aspect as a measurement tool, and finally integrate additional mediating and moderating variables.
Unethical behaviour and virtue (5)	<ul style="list-style-type: none"> → Expand and improve the understanding of virtues and the different ways in which virtues can be attained in the family, the workplace, and in greater society taking into consideration the differences between the Confucian and Aristotelian ethics. → Consider the weighted importance of different types of unethical behaviours across cultures. → Further research on unethical behaviours in the supply chain that considers the different countries and their unique cultural contexts.

The results of the current systematic review have highlighted the importance of business ethics as a topic of research and development; as the topic touches on multiple aspects of a variety of disciplines and sciences (legal, social, economic, etc.), we have chosen to include the cross-cultural dimension for a better expansion of research. This choice, however, has allowed us to shed light on how the cultural factor helps shape business ethics in different settings, which adds to all the revelations previously made by the authors from the pre-defined clusters we have worked on.

Nevertheless, the second cluster has piqued our interest as it broadly tackles the concept of globalization and its impact on business ethics as it discusses the shared morals concept and its influence on conducting businesses while leaning equally on both cultural convergences and differences, joining the same line of thought, the fourth cluster have further revealed how moral concepts and a culture can be promoted through effective and ethical leadership.

The present work has been conducted in order to emphasize the significance of the cross-cultural aspect when studying the ethics of conducting and doing business. Nonetheless, we

have broadened our horizons to include other factors such as globalization, which is considered to be an impactful factor on culture as well, colonialism and post-colonialism currents of thoughts and behavior that have influenced the cultural sets, moral principles, ergo the manner in which businesses can be conducted and to which extent they are in accordance with ethical behavior and ethical leadership.

Conclusion and Future Implications

In the discipline of business ethics in a cross-cultural context, the article brings to light different aspects of a multitudes of research conducted on the effects of cultural differences on the ethical conduct of business to provide an assessment on the topic and help predict the future implications of the topic. It offers three contributions to the same research. First, it pinpoints five distinct clusters- business ethics and behavioral economics in a cross-cultural context, international business, business ethics and CSR across cultures, ethical leadership in a multicultural context, and finally, unethical behaviors and virtue- that draw on the established research in this area. By identifying, analyzing, and synthesizing the previous studies between 2018-2023 on the matter. Thirdly, it suggests various avenues for future research related to business ethics on an international multicultural scale. According to the authors, the evaluation opens the door for and makes it simpler to carry out further research on the correlation between the two variables (business ethics/ethics and culture).

The increasing number of publications per year (2018-2022) illustrates the significance of the topic, as it can be accessed from multiple compasses, namely the economic, social, and even political scopes of research. Moreover, all the included articles agreed that cultural contexts play a significant role in shaping employees' ethical attitudes, ethical leadership styles, and business ethics and peoples' practices. Businesses need to adapt and align their management practices with the national culture to obtain a substantial competitive advantage (Ermasova, 2021).

New prospects that call for international business travel will emerge as the world recovers from a pandemic. Nevertheless, it is interesting to note that the two primary reasons foreign businesses might fail are the high failure rate of expatriates and local managers' incapacity to understand the cultural difficulties of conducting business abroad or adapting to a diverse culture.

The strengths of our systematic review lie in its methodological rigor and its ability to identify patterns and linkages within the academic literature as the bibliographic coupling facilitated an all-encompassing and methodical examination of the link between the selected articles, pinpointing important studied subjects and future research areas.

There are some limitations of this research that might be addressed through future studies. First, not all recent papers about the inquiry are included in the chosen database (Scopus). The second comprises the restrictions placed on the research methodology's use of a systematic literature review. These factors allow for additional in-depth research to be done in the area through a wider choice of databases and the establishment of a comparative study, as well as through the adoption of other research methodologies. New research directions might also be created using specific variables or other different dimensions. It would be interesting to focus on analyzing the challenges and opportunities the cross-cultural context introduces to businesses in terms of ethical codes and practices.

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