ABSTRACT. Despite the fundamental and administrative difficulties associated with cross-cultural research the rewards are significant and, given an increasing trend toward globalisation, the move away from singular location studies to more comparative research is to be encouraged. In order to facilitate this research process it is imperative, however, that considerable attention is given to the methodological issues that can beset cross-cultural research, specifically as these issues relate to the primary domain or discipline of investigation, which in this instance is research on business ethics. Utilising the experience of a four country comparative study of both Asian and Western cultures in the field of business ethics, the following presents a discussion of methodological concerns under the three broad areas of operationalising culture, operationalising business ethics, and data interpretation.

KEY WORDS: business ethics, cross-cultural research, equivalence, methodological issues

Introduction

The primary concern of comparative research is to distinguish between culturally specific and universal behaviours. Rather than denying universality, pure comparative research studies contrast cultures with a search for both similarities and differences. However, cross-cultural studies are beset by comparability problems in the measurement of concepts, and a dysfunctional consequence of the concern for these methodological issues (for example, Easterby-Smith and Danusia, 1999; Sin, Cheung and Lee, 1999; Mezias et al., 1999; Small et al., 1999a; Small et al., 1999b; Samiee and Athanassiou, 1998; Teagarden and Von Glinow, 1995; Ember and Ross, 1991; Tamer and Das, 1997; Ronen, 1986; Adler, 1983, 1991; Adler, 1982; Berrien, 1967; Hudson et al., 1959) is the plethora of published criticism which has only served to deter many researchers from comparative research (Lincoln and Kalleberg, 1990, p. 49). Specifically, the overriding methodological issue in cross-cultural research is one of equivalence in variable identification, operational definitions, instrument design, sample selection, sample treatment, and analysis. In other words, are the meanings of key concepts defined equivalently and has the research been designed such that the samples, instrumentation, administration, analysis, and interpretation are equivalent with reference to the cultures in the study (Adler, 1983, p. 30).

In order to discuss the issues associated with cross-cultural research, experience is drawn from an extensive four country cross-cultural comparison study of ethical attitudes and cognitive processes of managers (n = 4044) in the Asia Pacific region. The countries utilised were New Zealand, Malaysia, Hong Kong and Canada and the respondents were drawn from two groups; (1) graduate MBA students who are in full-time employment but attending a part-time postgraduate business degree programme, (2) general business respondents who were drawn from business associations with Pacific Rim referents.

The problems experienced in cross-cultural ethical research need to be examined both in a general discussion of comparative research and, specifically, in relation to issues of ethical studies. These methodological concerns and potential research limitations are addressed under the three broad areas of operationalising culture, operationalising business ethics, and data interpretation, and are discussed with relevance to this
cross-cultural business ethics project. Where relevant, procedural recommendations will be provided for overcoming these research concerns.

**Operationalising culture**

Defining culture has often proved difficult and so, too, has operationalising the concept for the benefit of research analysis, particularly when researchers have attempted to go further than the purely descriptive selection of locations. For those with a specific interest in cultural dimension research Triandis (1982–1983) provides a typology of culture that is useful in providing an operational definition of culture. His variables of cultural variation provide an appropriate structure within which cross-cultural differences can be explained. While there are several typologies of this sort available that are helpful in discerning structural elements of culture, it is important that the dimensions isolated are those of immediate relevance to the construct(s) under investigation. For example, differences in time dimensions, while informative, are probably of less explanatory value than collective/individualistic or power distance dimensions in explaining differences in ethicality across cultures. Researchers are, therefore, encouraged to compile their own dimensions relevant to the construct they are measuring. In a 15 year review of cross-cultural research specifically in regard to management control systems, Harrison and McKinnon (1999) observed that not only was there a tendency to treat culture simplistically as a limited set of aggregate dimensions, but there was an assumption of a uniformity and universality of those dimensions. Harrison and McKinnon also noted an excessive reliance on the value dimension in the conceptualisation of culture, failure to consider the totality of the cultural domain, and a tendency not to consider the intensity of cultural norms and values across nations.

**Nationality as a surrogate for culture**

A common methodological dilemma in cross-cultural ethical research that significantly affects the sampling plan is the issue of using nationality as a surrogate for culture. Upon reviewing comparative management studies, the most common research approach is to make national rather than cultural comparisons. However, these comparative results are most often presented as cultural and consequently reported differences attributed to culture are really due to national characteristics or situational exigencies (Kelly et al., 1987, p. 28). For valid conclusions to be generated from cross-cultural research, researchers need to differentiate whether influential effects are cultural and which are situational or national. Concerning this issue Bhagat and McQuaid (1982) have commented:

> Culture has often served simply as a synonym for nation without further conceptual grounding. In effect, national differences found in the characteristics of organisations or their members have been interpreted as cultural differences (Bhagat and McQuaid, 1982, p. 653).

Although often defined in terms of similar variables, a nation, that is, people inhabiting a country under the same government, may contain several cultures, and a culture may be present in many nations (Ronen, 1986, p. 44). For example, consider the circumstance of a given culture being divided into several nations as in African states and more recently East European states. Alternatively, prior to disintegration of the former Soviet Union, several cultures existed within one nation. In the Asia Pacific region Malaysia is comprised of Malay, Indian and Chinese sub-cultures. In New Zealand, Maori, Pacific Island, and Pakeha (those of European descent) dominate an array of cultural sub-groups and, Melbourne in Australia is reported to be the second largest Greek population outside of Athens.

Within the ethical research study, particularly in relation to a country location like Malaysia, it is evident that interpretative use of nation as a surrogate for culture is methodologically incorrect, although the inherent difficulties of isolating national and cultural differences must be acknowledged. Further attention needs to be directed to this issue. To overcome this problem Kelly and Worthley (1981) and Kelly et al. (1987)