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Cultural dimensions and moral reasoning: a comparative study

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Abstract

Purpose – Moral reasoning research in Western cultures is grounded primarily in Kohlbergian cognitive moral theory. Enumerable investigations about the psychological determinants and cultural dimensions of moral reasoning have provided significant insights about Western decision making and contributed to Western organizational behavioral theory. However, inquiry about these same constructs and how they may interact with moral reasoning in non-Western Southeast Asian trading partner countries has not provided comparable insights. The purpose of this paper is to remedy that by comparing predominant cultural dimensions to levels of moral reasoning in student and graduate populations in Thailand and the USA.

Design/methodology/approach – The Defining Issues Test (DIT) measurement of moral reasoning (Rest *et al.*, 1999) and the Values Survey Module (VSM) 2013 (Hofstede and Minkov, 2013) were translated for the first time into Thai, pilot tested, and used to gather cultural and moral reasoning data in Thailand. The same English version instruments were used to gather comparable data among similarly matched US samples. Comparisons are presented in this paper, and differences in approaches to moral decision making are discussed.

Findings – Findings indicate that there are both significant psychological and cultural differences between the two nations that affect moral reasoning. Predominant status quo moral reasoning predominates in Thailand, while a polarity between self-interest moral reasoning and higher level abstract idealistic moral reasoning predominates in the USA. Potential cultural influences on these moral reasoning tendencies are discussed.

Research limitations/implications – While findings can be generalized to the sample populations of Thai and US undergraduate students and graduate students who are in the workplace, the considerable time required to complete the two survey instruments precluded inclusion of higher level, veteran managers and public policy administrators in the study. Alternative survey methods need to be developed for investigating these subjects in order to make the combined findings more robust and widely generalizable.

Practical implications – Careful attention to cultural and linguistic variables provided for thorough and effective first-time translations of the DIT and the VSM 2013 from English into the Thai language. These two instruments are now available to other researchers who wish to investigate cultural dimensions and moral reasoning through other research designs. The Thai-version DIT can be obtained from the copyright holder, Center for the Study of Ethical Development (<http://ethicaldevelopment.ua.edu/>). The Thai-version of the VSM can be obtained through the Geert Hofstede website (www.geerthofstede.nl/).

Social implications – These findings can help researchers in Western and non-Western countries to better understand the foundations upon which moral reasoning in the two countries is grounded, and can provide insights about how individuals in quite different cultures perceive ethical dilemmas in the workplace and public arena and attempt to solve them. The findings also serve as another entry point for business managers and public policy administrators to not only better understand organizational behavior as regards ethical decision making, but general decision making as well.



Originality/value – This is the first research study comparing cultural dimensions identified by Geert Hofstede and Michael Minkov as measured by the VSM 2013 to moral reasoning as measured by the DIT.

Keywords National cultures, Business ethics, Cultural sociology, Professional ethics

Paper type Research paper

Introduction

Research investigations about determinants of moral reasoning based on Kohlbergian cognitive theory (Kohlberg, 1969, 1981) are numerous in Western society (Trevino *et al.*, 2014) and have provided significant insights into ethical decision-making theory in Western organizations. The construct of moral reasoning in the Kohlbergian context can be defined primarily as an individual's assessment of the issues of right and wrong in a social situation as embodied in judgments about justice, individual responsibility, and outward behavior (Kohlberg and Candee, 1984). Kohlberg's (1969) theory of moral development is based on six sequential stages of cognitive reasoning that an individual advances through in developing higher order moral judgment. The Defining Issues Test (DIT) measurement of moral reasoning is based on neo-Kohlbergian ideas advanced by James Rest *et al.* (1999), but Rest and Narvaez (1979) advanced the notion that the developmental level used by an individual in moral reasoning is context dependent. In different situational contexts an individual may use a higher or lower level, or schema (vs Kohlberg's stages), of moral reasoning to judge the ethical issues in a particular situation.

Since Western societies engage in complex decision making with trading partners throughout the world, and many of these decisions involve moral issues, it seems reasonable that investigations into other societies' determinants of moral reasoning be undertaken for comparative purposes. However, trying to identify an invariably large number of potential determinants of moral reasoning within a culture would be an impossible task without a theoretical basis upon which to focus research. Geert Hofstede's seminal research on dimensions of national cultures and their effects on peoples' perceptions of reality and decision making (Hofstede, 2001; Hofstede *et al.*, 2010) have informed many research investigations in international communication, trade, politics, and ethics (see Hofstede, 2001).

While cultural dimensions of Thai people have been studied by Hofstede and many other social researchers, no published research has focussed on an examination of cultural dimensions in relation to moral reasoning in Thailand, i.e. moral reasoning based on neo-Kohlbergian moral development theory as measured by the most widely used measurement of moral reasoning, the DIT (Rest, 1986). The present research involved use of the first Thai translations of the DIT2 and the Values Survey Module (VSM) 2013 (Hofstede and Minkov, 2013). The different foci of the present study that make it distinct from other similar studies is made clear in the theoretical development section. The lead researcher's institutional review board (IRB) exempted the study and all respondents participated voluntarily. This research was supported in part by a generous grant from the Delta Pi Epsilon Research Foundation, Inc.

Purpose of the research

The purpose of this research is to examine how specific cultural dimensions affect people from two very different cultures – Thailand and the USA – in regard to moral reasoning. Cultures for this study were chosen in a systematic, theory-guided fashion (Vijver and Leung, 1997) in such a way that they not only represent significantly different cultural values and dimensions demonstrated in numerous

studies (Hofstede, 1980, 2001; Hofstede and Bond, 1988; Hofstede and Minkov, 2013), but also because Thailand and the USA have a vital trade relationship. Thailand, one of the most developed of the ten-member Association of Southeast Asian Nations Economic Community has a long history of trade and tourism engagement with the USA and other Western countries. Culturally, however, there exist significant differences between Thailand, the USA and other Western countries. Further, these cultural differences may influence some of the problems in Thailand that are affecting continued trade growth between Thailand and the West. Public sector corruption, human trafficking, and other human rights abuses are problems in Thailand that have effectively marginalized the Thai economy from some direct USA and other Western investment and trade. Though not devastating to date economically, Western tourism to Thailand has also suffered.

In the most recent (2014) Transparency International Corruption Perceptions Index the USA ranked 17th and Thailand ranked 85th out of 175 nations in the index. It seems that no anti-corruption fighting scheme or strategy, e.g. anti-corruption campaigns, laws and anti-corruption organizations, have succeeded in reducing levels of corruption in the public sector. In the wake of the military *coup d'état* in May 2014, the constitution is being rewritten by the military-appointed National Reform Council (NRC) and corruption is a major concern. Various ideas have been proposed, for example, writing a concrete anti-corruption preventative measure into the new constitution. Interestingly, the NRC has planned to set up a "National Council of Morals" under the new constitution that would oversee standards of morals, ethics and good governance. This organization will be established to promote moral values and fight corruption (Bangprapa and Sattaburuth, 2015). Thailand's self-appointed Prime Minister, Prayut Chan-o-cha has indicated that the fight against graft is the core of national reform in all areas (Laohong, 2015). These dynamics make this investigation of cultural dimensions and ethical reasoning comparisons worthwhile and potentially helpful to public policy and business decision makers.

While some previous studies have addressed moral reasoning in Thailand, no research in Thailand has employed the DIT measurement of moral reasoning (Rest, 1986) to assess moral reasoning development based on the widely accepted theories of Lawrence Kohlberg and James Rest. Further, no published research in Thailand has focussed on the six cultural dimensions measured by the VSM 2013 (Hofstede and Minkov, 2013) in relation to moral development. This study uses these two instruments (DIT and VSM, 2013) for the first time in research in Thailand to investigate several important moral reasoning variables and cultural dimensions that can be compared to the body of literature extant about these constructs in Western research literature.

Research objectives and questions

The research objective is to develop insights about how culture affects citizens in Thailand and the USA in their ethical judgments. The measurement of cultural dimensions is the VSM 2013 (Hofstede and Minkov, 2013). The measurement of moral reasoning is the revised version of the DIT, the DIT2 (Rest *et al.*, 1999). Both of these instruments have been translated into the Thai language for the first time through this research endeavor. Research questions that will be answered sequentially are as follows:

- RQ1.* What are the predominant levels of moral reasoning used by Thai and US respondent samples?

RQ2. What are the cultural dimensions as measured by the VSM 2013 that correlate with various levels of moral reasoning within both samples?

RQ3. What are the demographic and psychological variables as measured by the DIT2 that correlate with various levels of moral reasoning within both samples?

Theoretical development

The following sections describe the theories that support this research. Moral reasoning based on Kohlberg's and Rest's research includes a discussion of the measurement tool developed by James Rest and his associates, the DIT. Next a brief discussion of each of Hofstede's cultural dimensions is presented (Hofstede, 2001; Hofstede *et al.*, 2010). Finally, a discussion of other cross-cultural studies focussed on moral reasoning is presented.

Moral reasoning and the DIT

Moral reasoning is a well-established psychological construct that refers to the set of cognitive skills an individual uses to resolve moral dilemmas (Elm *et al.*, 2001). The best-known model of moral judgment is Kohlberg's (1969, 1981) model, which suggests that an individual progresses through a series of stages in the development of moral reasoning capabilities based on the cognitive developmental process postulated by Jean Piaget (1965). Piaget believed that "morality is the logic of action," implying that, as people reflect on the consequences of their action for others, and reflect on how to build reciprocal relationships on which cooperation is organized, certain naturally occurring solutions occur to them, thus leading to the stages of morality (Rest *et al.*, 1999, p. 170).

James Rest's (Rest and Narvaez, 1979) theory of cognitive moral development is based on Kohlberg's stages but recognizes developmental levels as more akin to schemata than progressive stages. Given the right set of circumstances, an individual may utilize a previous schema to process a dilemma. In other words, a prior schema can be activated (or triggered or elicited) from long-term memory in the perceiver and thus be utilized to make a decision; that is, schema are content and context related (Rest *et al.*, 1999). Rest devised a paper-and-pencil instrument to measure moral reasoning, the DIT. The DIT is the most widely used instrument for this purpose and the best documented in terms of reliability and validity (Rest, 1986).

The newer version of the DIT, known as the DIT2 (Rest *et al.*, 1999), reflects several improvements. The DIT2 contains moral dilemmas that are more up to date. The new N2 index score has a slightly better Cronbach's α internal reliability than the p -score, and the DIT2 is slightly more powerful on validity criteria. Based on a 1995 composite sample ($n = 932$), the Cronbach's α for the p -index was 0.78, whereas for the N2 index it was 0.83 (Rest *et al.*, 1999).

While the preponderance of Kohlberg's moral development literature was developed through the use of his Moral Judgment Inventory (MJI) (Colby and Kohlberg, 1987), use of the MJI requires special training, is demanding and laborious, and scoring is intricate. Utilization of the MJI in cross-cultural studies is non-existent for comparative purposes. The DIT, on the other hand, is the most widely used measurement of moral reasoning in Western and now non-Western societies. According to Steve Thoma,

Executive Director of the Center for the Study of Ethical Development, “After 40 years, the DIT remains a force in the profession with over 30,000 participants using the measure each year” (Thoma, 2014, p. 10). According to Thoma, the DIT has been used to track general population trends in moral judgment development within the USA and throughout the world:

In Asia we have Korean, Mandarin, Cantonese, Traditional Chinese characters (Taiwan), Japanese and Malaysian. In Europe we have Spanish (also South American variations), German, Italian, Norwegian, Dutch, French (also French Canadian), Macedonian, Serbian and Greek. In the Middle East we have Turkish, Persian and Arabic (Egypt). Many of these have multiple versions and cover both DIT-1 and 2 (Personal communication, June 2, 2015).

In addition to reporting levels of moral reasoning (personal interest, maintaining norms and principled reasoning), the DIT2 also reports demographic data such as age, education level, US citizenship and English as primary language. Several other psychological constructs are also reported: political liberalism (a measure of liberalism or conservatism), religious orthodoxy (a proxy measure of adherence to the strictures of religious dogma), and humanitarian liberalism (a measure of the consistency with which humanitarian decisions are selected in response to DIT questions).

Cultural dimensions and the VSM

The influence of national culture and the identification of cultural differences have been widely studied in international business (IB) research over the past three decades. To better understand what culture actually means and its implications on corporate international operations, several cultural models and taxonomies have been put forward. Trompenaars’ Model of National Culture Differences (Trompenaars and Hampden-Turner, 1997) is a framework of national culture differences consisting of seven dimensions for cross-cultural communication applied to general business and management that was developed through a large-scale survey of 8,841 managers and employees from over 40 countries. However, the model doesn’t offer a convenient method for measuring people’s preferences on each dimension.

Geert Hofstede’s (1980) model is generally accepted as the most comprehensive framework of national cultures values by those studying business culture, and his identified cultural dimensions have been widely accepted in the IB field and have been repeatedly validated over time (e.g. Christie *et al.*, 2003; Sondergaard, 1994). These are group-level dimensions which describe national tendencies of the entire population in a particular country. By utilizing Hofstede’s cultural dimensions users can distinguish between countries but, as Hofstede (2001) has pointed out, the differences are not meant to distinguish between individual members of societies.

According to a conclusion by Reis *et al.* (2013) in a bibliometric study of over 3,600 articles published in seven top ranked journals for IB research that focussed on several cultural models and taxonomies, Hofstede’s (1980) taxonomy on “cultural characteristics is the most cited cultural taxonomy and holds ties to many of the core streams of IB-related research. In fact despite the well-known criticisms, there is an increasing use of Hofstede’s dimensions,” (p. 340). For these reasons the Hofstede model of cross-cultural comparison was chosen by the lead researcher for this study. Additionally, in a personal communication to the lead researcher from Geert Hofstede (August 21, 2014), the VSM 2013 was recommended for this research study from among the various iterations of survey modules available because it contained the most current adaptations.

Geert Hofstede's cultural dimensions are widely known and used in many research studies, therefore this section presents a brief theoretical discussion of six widely researched cultural dimensions common to all nations identified by Hofstede and his colleagues (Hofstede, 2001; Hofstede and Bond, 1988; Hofstede *et al.*, 2010; Minkov, 2007). Each of the six cultural dimensions exist on a continuum between two polar extremes and were measured in the present study by calculating responses to a series of questions in the 2013 version of the VSM 2013 (Hofstede and Minkov, 2013).

Individualism vs collectivism (IDV). Hofstede (2001) defines the individualism-collectivism dimension as follows:

Individualism stands for a society in which the ties between individuals are loose: Everyone is expected to look after him/herself and her/his immediate family only. Collectivism stands for a society in which people from birth onwards are integrated into strong, cohesive in-groups, which throughout people's lifetime continue to protect them in exchange for unquestioning loyalty (p. 225).

Hofstede (2001) found that the USA ranked first among 50 nations and three regions on the individualism-collectivism continuum with an IDV index score of 91. Thailand ranked 39-41 out of 53 with an IDV index score of 20. Like many Asian countries, Thailand's culture on this continuum consistently tends toward collectivist values. Therefore relationships among members within Thai families and groups are the main concern of Thai people. The Thai phrase, *kreng jai* refers to an attitude whereby an individual tries to restrain his or her own interests or desires in situations where there is the potential for discomfort or conflict, and where there is a need to maintain a pleasant relationship (Holmes and Tangtongtavy, 1995 as cited in Burn and Thongprasert, 2005). Thais try to avoid confrontation, conflict or causing others to lose face. Good relationships are seen as securing good feelings. Hallinger and Kantamara (2001) also found that Thais are strongly socialized to comply with group norms. Maintaining relationships with others is crucial in Thai society.

Power distance (PDI). The diverse ways in which societies deal with inequality are extremely culturally dependent (see Hofstede, 2001, p. 137, footnote 1). Power distance is "the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally" (Hofstede, 2001, p. 98). As might be expected in highly individualist cultures like that of the USA, perceived power distance is not large compared to other nations. The USA ranked 38 out of 50 countries and three regions with a PDI index of 40 compared to Thailand, a collectivist culture that ranked 21-23 among the 53 with a PDI index score of 64 (Hofstede, 2001).

Uncertainty avoidance (UAI). Hofstede (2001) defined uncertainty avoidance as "The extent to which members of a culture feel threatened by uncertain or unknown situations" (p. 161). Uncertainty is a basic fact in human society and fear of the unknown is a common manifestation. Tolerance (or intolerance) for uncertainty (ambiguity) is partly a matter of individual personality and partly a matter of collective culture. The USA ranked 43 out of 50 countries and three regions with a UAI index of 46 compared to Thailand that ranked 30 among the 53 with a UAI index score of 64 (Hofstede, 2001).

Masculinity vs femininity orientation (MAS). Hofstede and other researchers found (see Hofstede, 2001, pp. 279-284) that dominant male-female gender role patterns were a

common trend in both modern and traditional societies, and he defined the masculinity-femininity orientation as follows:

Masculinity stands for a society in which social gender roles are clearly distinct: Men are supposed to be assertive, tough, and focused on material success; women are supposed to be more modest, tender, and concerned with the quality of life. Femininity stands for a society in which social gender roles overlap: Both men and women are supposed to be modest, tender, and concerned with the quality of life (p. 297).

Since the USA scored as a highly individualist nation (IDV rank no. 1), it is no surprise that it also scored as a very masculine (ego oriented) nation with a MAS ranking of 15 out of 50 nations and three regions, and a MAS index score of 62 (range 0-100). It is also no surprise that Thailand, as a highly collectivist nation (IDV rank 39-41), ranked 44 out of the 53 nations/regions with a MAS index score of 34; low on the masculinity end of the continuum but high on the feminine (social oriented) end.

Long-term orientation (LTO) vs short-term orientation. Hofstede (2001) defined the LTO vs short-term orientation dimension as follows:

Long Term Orientation stands for the fostering of virtues oriented towards future rewards, in particular, perseverance and thrift. Its opposite pole, Short Term Orientation, stands for the fostering of virtues related to the past and present, in particular, respect for tradition, preservation of “face” and fulfilling social obligations (p. 359).

Among 34 countries representing both Western and Eastern nations, Thailand ranked 8, on the high end of the LTO scale with an index score of 56. The USA ranked 27, on the low end of the scale with an index score of 29.

Nearly 95 percent of the population of Thailand is Buddhist, and several concepts of Buddhism that are embedded in Thai culture imply that Thai people are concerned with the long-term consequences of their actions. The intentionality of action is a crucial point of Buddhism's ethics (Hughes, 2007). Buddhists have their own moral responsibility for actions, not universal immutable truths. An individual's moral behavior in the past, moral or immoral, affects that person's condition of happiness, achievement, or suffering in the present, future or even the next life (Harvey, 2007; Hughes, 2007; Kaufman, 2005; Wright, 2004).

Indulgence vs restraint orientation (IVR). According to Hofstede and Minkov (2013), “predictors of happiness at the national level are a perception of life control, a feeling that one has the liberty to live one's life more or less as one pleases, without social restrictions that curb one's freedom of choice; and second, importance of leisure as a personal value” (p. 281). Thus their definition of indulgence as “a tendency to allow relatively free gratification of basic and natural human desires related to enjoying life and having fun. Its opposite pole, restraint, reflects a conviction that such gratification needs to be curbed and regulated by strict social norms” (p. 281).

Based on factor scores (scale = 100) from three items in the World Values Survey (Hofstede *et al.*, 2010), Thailand ranked 44 – in the middle of 93 countries – analyzed on the indulgence – restraint orientation (index score 45). The USA tied with Canada and the Netherlands at a ranking of 15-17 (index score 68).

Cross-cultural studies focussed on moral reasoning

While many cross-cultural empirical studies on ethical attitudes and ethical behavior have been conducted (see, e.g. Christie *et al.*, 2003, p. 264), few investigations reveal how cultural dimensions influence ethical reasoning and behavior. In most cross-cultural

studies respondents' ethical attitudes are assessed based on their answers to vignettes describing certain questionable business practices such as offering or receiving "gifts" or "gratuities", questionable marketing tactics, software piracy, utilization of insider information, etc. According to Christie *et al.* (2003), "In most of these studies culture is considered as one of the independent variables influencing one's ethical attitudes and behavior" (p. 264). Culture can never be treated as a single independent variable affecting ethical reasoning, for there are many dimensions of culture; culture is not a singular construct (Christie *et al.*, 2003). A few studies that do link cultural dimensions to moral reasoning are worth highlighting here.

Ho and Lin (2008) used the VSM 94 to assess five cultural dimensions (only five dimensions surveyed with VSM 94) and the accounting specific DIT (Thorne, 2000) measurement of moral reasoning to compare Taiwanese and USA accounting students. They found that US students had higher levels of moral reasoning and that only uncertainty avoidance (UAI) had a significant correlation with the lower levels of moral reasoning identified in the Taiwanese sample. Ho and Lin (2008) found scant attention paid to the relationship between multiple cultural dimensions and cognitive moral development in the literature.

In another study conducted by these same Taiwanese researchers (Lin and Ho, 2009) using the DIT (Rest and Narvaez, 1979) to analyze the moral reasoning capacities of purchasing managers in Taiwan and Mainland China, they found that all respondents focussed more on the conventional level than on the post-conventional level of moral development and concluded that both of these areas are influenced by Chinese culture.

A comparative analysis of ethical reasoning and cultural dimensions was published by Tsui and Windsor (2001) that utilized the DIT and Hofstede's (1997) rankings of cultural dimensional differences. Chinese mainland and Hong Kong auditors ($n=75$) completed the six-story Chinese version DIT and the Australian auditors ($n=48$) completed a three-story DIT. No primary cultural dimensional data were gathered; the authors instead used Hofstede's (1997) rankings for comparative purposes. DIT results showed that auditors from Australia had higher ethical reasoning scores than those from China, consistent with Hofstede's Culture Theory predictions. The authors deduced that the higher ethical reasoning scores found in the Australian sample is consistent with higher individualism traits "as the post-conventional level (highest ethical reasoning level) focuses on personally held principles which emphasize individualism. Collectivism is thus not consistent with the highest score of ethical reasoning which focuses on personally held principles" (Tsui and Windsor, 2001, p. 148).

Christie *et al.* (2003) collected data from 345 business manager participants in executive MBA programs in selected business schools in India, Korea and the USA using Hofstede's Value Survey 94 and "an instrument designed by the researchers to measure respondents' ethical attitudes (attitudes toward business ethics in general and toward twelve common questionable practices in particular)" (p. 263). While not mimicking the DIT, the ethical assessment described in the research does seem to gauge potential behavioral susceptibilities. The findings indicate that there were significant differences in ethical attitudes about compliance to a superior's unethical order directly related to higher power distance in Indian and Korean respondents than US respondents. Higher uncertainty avoidance indexes of the Indian and Korean respondents related directly to acceptance of unethical practices of firing older employees, marketing unhealthy products in domestic markets. The less masculine countries of India and Korea looked at practices that can potentially injure the environment as more unethical than the USA. The authors concluded that there is a

strong relationship between cultural dimensions (individualism and power distance) and ethical attitudes of business managers toward certain questionable business practices and that indeed culture has a strong influence on business managers' attitudes. While these studies add to the literature about cultural dimensions' effects on moral reasoning, none specifically focussed on a comparison of the cultural dimensions identified by Hofstede and Minkov (2013) in relation to moral reasoning development as defined by Kohlberg and Rest among Thai and US non-specialized professional respondents (i.e. vs accountants and auditors). This research fills that gap.

Research methods and procedures

The revised version of the DIT2 was used to identify levels of moral reasoning (Rest *et al.*, 1999). The VSM 2013 was used for measuring aggregate scores on multiple cultural dimensions. Convenience samples were used in the research. The respondents were all either from a public university in Thailand or the USA. The lead researcher's IRB exempted the study and all respondents participated voluntarily. While matched samples were targeted, and a certain level of success was realized with regard to the undergraduate students as far as age and gender dispersions, the graduate sample was more difficult to match as discussed below. The average age was 20 for the Thai undergraduates; 19 for the US undergraduates. There were 53 male Thai undergraduates and 58 females; and 31 male and 154 female US undergraduates (some completed surveys did not include a response selection for gender). Majors in the Thai and US samples were not considered relevant because: first, majors change; second, workplace issues and organizational influences in full-time career positions are not yet manifest; and third, cultural influences were the target of the research, not career-specific workplace issues.

Graduates were also targeted in the research. The researchers primarily sought individuals who had at least three years of work experience in entry-level managerial positions in business administration and public administration because these two roles would predictably involve the implementation of established organizational policy through administrative behaviors that involved subordinates as well as superiors. Thus, even though cultural influences on moral reasoning were the target of the research and not specific organizational values, both business administration and public administration graduate respondents were targeted. The average age was 34 for the Thai graduates; 31 for the US graduates. There were 17 male Thai graduates and 41 females; and 22 male and 23 female US graduates (some surveys did not include a response selection for gender).

Prior to gathering data, the primary researcher hired a Thai student at his institution to translate the DIT2 into Thai. The translated instrument was pilot tested with students at a public Thai university in 2011 and based on student feedback on an exit survey during the pilot test it was determined that several linguistic and cultural contextual adjustments needed to be made in the instrument. The instrument was then submitted to a Thai translator who, while not a certified Thai translator, was a formally trained English language expert who had completed English language translations for other international universities and corporations.

Changes were implemented to the DIT2 and the instrument was again pilot tested in 2014 at a major university in Thailand with 56 undergraduate students ($n=56$). After completing the instrument students were surveyed about its understandability and cultural relevance using topic statements about completing the instrument with serious intent, understandability of written instructions, ease of navigation of the

instrument's layout, time allotted, and linguistic and cultural relevance of the story translations. A five-point Likert-type scale with response options ranging from strongly agree to strongly disagree was used to tabulate scaled response data. In all, 85 percent strongly or somewhat agreed that they took the questionnaire seriously. In total, 56 percent strongly agreed or somewhat agreed that the written instructions were clear and understandable, with only 15 percent somewhat or strongly disagreeing. In all, 33 percent of the respondents strongly or somewhat agreed that the layout of the instrument was easy to navigate, while 43 percent disagreed. Navigating the layout, however, did not affect the students' responses because over 80 percent agreed strongly or somewhat agreed that they had sufficient time to complete the instrument. And 61 percent strongly or somewhat agreed that the DIT2 stories were relevant to their culture. Only 8 percent disagreed somewhat or strongly that it was relevant to Thai culture. The findings revealed that the significant majority found that the translation was understandable and that the story narratives were relevant to Thai culture. As a result, it was concluded that the instrument could be effectively used in this research.

Thai respondents were administered the Thai-version combined DIT2-VSM survey instrument in paper-pencil form. The questionnaire was administered voluntarily and in compliance with the lead researcher's IRB requirements. Adequate time was permitted and instructions were covered orally by the trained administrator. The US respondents were recruited from a Midwestern university and were asked to complete the combined English version DIT2-VSM survey in online form through Qualtrics Online Survey Solutions software. Respondents were asked to access and complete the instrument within a three-week time frame. Data were downloaded from the Qualtrics software and analysis commenced. The questionnaire was administered voluntarily and in compliance with the lead researcher's IRB requirements. All instructions were presented in writing and the respondents could return to the survey at a later time to complete it.

Cronbach's α 's for the Thai translation DIT2 pilot group ($n = 56$) was 0.538 and for the aggregated test sample (Thai and US respondents, $n = 403$) was 0.619. These α 's are below the orthodox rule of thumb 0.70 cutoff for acceptability. However, while Rest *et al.* (1999) reported a Cronbach's α for N2 at the story level of 0.81 for DIT2, according to Bebeau and Thoma (2003, p. 29), "if your sample does not contain the entire range of educational levels (from Junior high to Graduate School), your Cronbach alpha is likely to be lower." Given that the samples included only undergraduates and graduates, and further that the USA combined sample Cronbach's α was 0.662, the internal reliability of the DIT2 in these applications while not strong is considered acceptable.

Hofstede and Minkov (2013) address the reliability of the VSM 2013 thus:

As country level correlations differ from individual level correlations, answers on questions used to measure a country level dimension do not necessarily correlate across individuals. A reliability test like Cronbach's alpha should in this case not be based on individual scores but on country mean scores. Obviously this presupposes data from a sufficient number of countries, in practice at least ten. For comparison across fewer countries the reliability of the VSM at the country level has to be taken for granted; it can indirectly be shown through the validity of the scores in predicting dependent variables (p. 9).

Data analysis

Respondents in the sample groups were organized by educational level and therefore grouped generally by age. For the Thai graduates, the average age was 34. For the US graduates the average age was 31. The average age of the Thai undergraduates was 20,

and for the US undergraduates the average age was 19. Moral reasoning scores, demographic variables and psychological constructs were calculated from DIT2 responses, and six cultural dimensions were calculated from VSM 2013 responses. Moral reasoning scores will be discussed first, followed by cultural dimensions.

Moral reasoning DIT2 scores

Moral reasoning at the three schema levels (personal interest, maintaining norms and post-conventional principled) are all significantly negatively correlated with each other ($p < 0.001$). Personal interest is negatively related to maintaining norms, $r = -0.362$, $n = 403$, $p = 0.000$; and to post-conventional principled (N2), -0.495 , $n = 403$, $p = 0.000$. Maintaining norms is negatively related to post-conventional principled (N2), -0.347 , $n = 403$, $p = 0.000$. These correlations indicate that moral reasoning predominantly at one level reciprocally reduces moral reasoning at one or both of the other levels.

There were significant differences at all three levels of moral reasoning ($p < 0.05$) between Thai and the US respondents (see Table I). US respondents scored significantly higher on upper level, post-conventional principled (N2 score) moral reasoning (USA $\bar{x} = 25.12$, Thai $\bar{x} = 19.58$), and on the lower level, personal interest moral reasoning (USA $\bar{x} = 31.77$, Thai $\bar{x} = 25.90$). While the higher post-conventional mean for the US respondents indicates that more US graduates and undergraduates are reasoning at the higher principles-based level than the Thai graduates and undergraduates (confirming the findings of previously discussed cross-cultural moral reasoning research above), the higher US personal interest average score indicates that there is also a tendency for US respondents to reason more at the lower, self-serving level. Thai respondents, on the other hand, consistently scored higher on the maintaining norms level (Thai $\bar{x} = 38.21$, USA $\bar{x} = 34.78$) indicating a stronger influence of Thai societal norms and laws on their moral reasoning.

Table II shows a comparison of moral reasoning scores just for graduates from both nations. US graduates had statistically significantly higher post-conventional principled (N2) moral reasoning than their Thai counterparts (USA $\bar{x} = 36.69$, Thai $\bar{x} = 19.07$), $t(103) = -6.911$, $p = 0.000$. Other reasoning level comparisons showed no statistically significant differences.

Table III shows a comparison of moral reasoning scores just for undergraduates from both nations. US undergraduates had significantly higher personal interest scores ($\bar{x} = 33.51$) than Thai undergraduates ($\bar{x} = 24.94$), and Thai undergraduates had significantly higher maintaining norms scores (Thai $\bar{x} = 38.41$, USA $\bar{x} = 34.93$).

Analysis of Thai graduates and undergraduates moral reasoning scores showed remarkable similarity. Personal interest scores were less than three points different (grads $\bar{x} = 27.69$, undergrads $\bar{x} = 24.94$). Maintaining norms scores were even closer

Reasoning level	Nation	<i>n</i>	Mean	SD	SE mean	<i>t</i>	df	Sig. (2-tailed)
Personal interest (stage 2/3)	Thai	171	25.90	12.21	0.93	-4.794	401	0.000*
	USA	232	31.77	12.07	0.79			
Maintain norms (stage 4)	Thai	171	38.21	10.73	0.82	2.962	401	0.003*
	USA	232	34.78	12.00	0.79			
Principled (N2 score)	Thai	171	19.58	10.63	0.81	-4.284	401	0.000*
	USA	232	25.12	14.24	0.93			

Note: *Significant at $p = 0.05$

Table I.
Aggregated Thai and US moral reasoning scores and *t*-test results

(grads $\bar{x} = 37.82$, undergrads $\bar{x} = 38.41$). Post-conventional principled (N2) reasoning scores were almost identical (grads $\bar{x} = 19.07$, undergrads $\bar{x} = 19.9$). These findings are contrary to most DIT research studies that consistently find higher levels of post-conventional principled (N2) moral reasoning with higher levels of formal education (Bebeau and Thoma, 2003; Rest, 1986; Rest *et al.*, 1999).

On the other hand, significant differences were found when comparing US graduate moral reasoning scores to undergraduate scores (see Table IV). Graduates scored significantly lower on personal interest scores and significantly higher on post-conventional principled reasoning (N2) scores than undergraduates, as would be expected with more formal education. Based on the significant differences in post-conventional principled reasoning scores among the US respondents, there was an overall significant positive correlation ($p < 0.01$) of education to moral reasoning, $r = 0.183$, $n = 403$, $p = 0.000$.

Cultural dimension VSM 2013 scores

The following is a discussion of the cultural dimension scores as measured by the VSM 2013 followed by a discussion of the regression analysis to determine the variables that

Table II.
Thai and US
graduate moral
reasoning scores

Reasoning level	Nation	n	Mean	SD	SE mean
Personal interest (stage 2/3)	Thai	60	27.69	11.54	1.49
	USA	45	24.50	12.17	1.81
Maintain norms (stage 4)	Thai	60	37.82	10.82	1.40
	USA	45	34.14	12.02	1.79
Principled (N2 score)	Thai	60	19.07	11.23	1.45
	USA	45	36.69	14.91	2.22

Table III.
Thai and US
undergraduate moral
reasoning scores
and t-test results

Reasoning level	Nation	n	Mean	SD	SE Mean	t	df	Sig. (2-tailed)
Personal interest (stage 2/3)	Thai	111	24.94	12.50	1.19	-6.053	296	0.000*
	USA	187	33.51	11.41	0.83			
Maintain norms (stage 4)	Thai	111	38.41	10.73	1.02	2.962	296	0.012*
	USA	187	34.93	12.03	0.88			
Principled (N2 score)	Thai	111	19.85	10.33	0.98	-4.284	296	0.081
	USA	187	22.33	12.61	0.92			

Note: *Significant at $p = 0.05$

Table IV.
US graduate and
undergraduate moral
reasoning scores
and t-test results

Reasoning level	Nation	n	Mean	SD	SE Mean	t	df	Sig. (2-tailed)
Personal interest (stage 2/3)	Grads	45	24.50	12.17	1.81	-4.695	230	0.000*
	Undergrads	187	33.51	11.41	0.83			
Maintain norms (stage 4)	Grads	45	34.14	12.02	1.79	-0.395	230	0.694
	Undergrads	187	34.93	12.03	0.88			
Principled (N2 score)	Grads	45	36.69	14.91	2.22	6.613	230	0.000*
	Undergrads	187	22.33	12.61	0.92			

Note: *Significant at $p = 0.05$

correlate with post-conventional principled (N2) moral reasoning. The regression analysis included several variables measured by the DIT2 in addition to the six cultural dimensions measured by the VSM 2013. These additional variables include age, gender, political liberalism (a measure of liberalism or conservatism), religious orthodoxy (a proxy measure for adherence to the strictures of religious dogma), and humanitarian liberalism (a measure of the consistency with which humanitarian decisions are selected in response to DIT questions). Table V shows a summary of the six cultural dimension scores measured by the VSM 2013 for each sample group. The variables that showed statistically significant correlations with post-conventional principled moral reasoning (N2) will be discussed in the following sections.

A multiple regression was run to predict post-conventional principled (N2) moral reasoning from age, gender, political liberalism, religious orthodoxy, humanitarian liberalism, power distance orientation, individualism vs collectivism orientation, masculinity vs femininity orientation, uncertainty avoidance, LTO vs short-term orientation, and indulgence vs restraint orientation on the aggregated Thai and US sample. An aggregated sample was used for the regression analysis because "the dimensions measured by the VSM are based on country-level correlations, between mean scores of country samples" (Hofstede and Minkov, 2013, p. 3).

The variable education was deleted from the regression analysis because of strong collinearity with age. Therefore the assumptions of linearity, independence of errors, homoscedasticity, unusual points and normality of residuals were met. Regression results showed that the individual trait of age ($p = 0.079$), and the cultural dimensions of individualism vs collectivism ($p = 0.090$), masculinity vs femininity ($p = 0.841$) and indulgence vs restraint ($p = 0.312$) were not statistically significant or were only marginally significant with post-conventional principled (N2) moral reasoning scores, $F(11, 381) = 5.568$, $p < 0.05$, adj. $R^2 = 0.114$. As is standard practice, these variables were deleted from the final regression model shown in Table VI. The individual traits of

Group	PDI	IDV	MAS	UAI	LTO	IVR
Thai grad	77.92	51.17	54.08	51.83	52.58	52.17
Thai undergrads	56.89	64.50	43.69	51.67	59.28	47.97
USA grad	91.56	86.56	59.33	9.22	16.78	61.11
USA undergrads	56.76	65.72	46.44	47.78	30.67	64.09

Table V.
VSM 2013 cultural dimension scores for Thai and US respondents

Variable	B	SE	β	t	Sig.
Intercept	11.577	3.224		3.591	0.000
Gender	2.788	1.381	0.099	2.018	0.044
Political liberalism	2.353	0.625	0.189	3.763	0.000
Religious orthodoxy	-0.666	0.245	-0.137	-2.722	0.007
Humanitarian liberalism	1.580	0.579	0.133	2.727	0.007
Power distance	0.038	0.013	0.145	3.002	0.003
Uncertainty avoidance	-0.037	0.010	-0.176	-3.585	0.000
Long- vs short-term orientation	-0.026	0.012	-0.108	-2.215	0.027

Notes: B, unstandardized regression coefficient; SE, standard error of the coefficient; β , standardized coefficient. All significant at $p < 0.05$

Table VI.
Summary of multiple regression analysis

gender, political liberalism, religious orthodoxy, and humanitarian liberalism; and the cultural dimensions of power distance, uncertainty avoidance, and LTO vs short-term orientation statistically significantly predicted post-conventional principled moral reasoning (N2), $F(7, 386) = 7.643, p < 0.05$, adj. $R^2 = 0.122$.

While the regression model shown in Table VI identifies the individual and cultural variables that statistically significantly predicted the variances in post-conventional principled (N2) moral reasoning scores for the aggregated samples, the predictive strengths are modest. Closer examination of these variables in relation to the disaggregated sample groups at the different levels of moral reasoning follows.

Age

The surprising similarity between Thai graduates and undergraduates in all three of the moral reasoning scores discussed previously indicates not only that education was not a predictor of higher levels of moral reasoning among Thai respondents, but the regression analysis also showed that age was not a predictor. However when looking at the disaggregated samples, the differences in moral reasoning levels among the US samples were predicted by age and education level. At the personal interest level of moral reasoning education was significantly negatively related to higher levels of education, $r = -0.333, p = 0.000$; and at the post-conventional principled (N2) level education was significantly related to moral reasoning, $r = 0.454, p = 0.000$. There was a small statistically significant positive correlation of age with higher level post-conventional principled moral reasoning, $r = 0.297, n = 231, p = 0.000$.

Gender

While there were no significant gender differences detected within the aggregated nationality samples at any level of moral reasoning (personal interest, maintaining norms and post-conventional principled), nor among the US graduate or undergraduate samples, there were differences within the Thai samples. Among the Thai respondents, there were no differences detected at the maintaining norms and the post-conventional principled moral reasoning levels; however, there was a significant difference at the personal interest level. At this level of reasoning the Thai male mean score was 28.51 and the female score was 23.92, significant at $p = 0.05$, $t(167) = 2.450, p = 0.015$. The statistical significance was accounted for more by the undergraduate Thai males ($\bar{x} = 28.00$) than their graduate male counterparts, ($\bar{x} = 30.12$), $t(109) = 2.528, p = 0.013$.

Political liberalism

The DIT2 measures political liberalism by asking how an individual would characterize his or her political views on a five-point scale from very liberal (1) to very conservative (5). There was a small but significant positive correlation of political liberalism with post-conventional principled moral reasoning, $r = 0.130, n = 397, p = 0.009$. Also, there was a statistically significant higher level of political conservatism (5 = very conservative) in the aggregated graduate and undergraduate US sample ($\bar{x} = 2.99$) than in the aggregated Thai sample ($\bar{x} = 2.18$), $t(395) = -8.145, p = 0.000$. Closer examination of un-aggregated samples showed that while there were no significant differences between Thai graduates ($\bar{x} = 2.19$) and undergraduates ($\bar{x} = 2.17$) nor between US graduates ($\bar{x} = 2.93$) and undergraduates ($\bar{x} = 3.01$) with regard to political liberalism, US respondents were statistically significantly more conservative than Thai respondents, $t(395) = -8.145, p = 0.000$.

Religious orthodoxy

Religious orthodoxy is measured in the DIT2 on a scale from 0 to 9, with 9 being very adherent the strictures of religious edicts and dogma in relation to moral decision making. While gender did not play a significant role in the differences found between Thai and US respondents as far as religious orthodoxy, nationality did show significant differences. There was a statistically significant greater tendency for US respondents to manifest religious orthodoxy in their moral analyses ($\bar{x} = 4.58$) than was demonstrated by their Thai counterparts ($\bar{x} = 1.85$), $t(401) = -11.56$, $p = 0.000$. There was a small statistically significant direct correlation between religious orthodoxy and maintaining norms moral reasoning, $r = 0.143$, $n = 403$, $p = 0.004$. This would be expected given the nature of religious orthodoxy just noted above. However, there was also a small significant correlation between religious orthodoxy and personal interest moral reasoning, $r = 0.109$, $n = 403$, $p = 0.029$.

Humanitarian liberalism

Humanitarian liberalism is a measure of the consistency with which humanitarian decisions are selected in response to the DIT questions regarding preferred actions in the five dilemmas, and the measure serves as a proxy for a humanitarian liberal perspective on moral issues. A respondent's score on this measure can range from 0 (no matches) to 5. US respondents scored statistically significantly higher on this measure ($\bar{x} = 2.06$) than the Thai respondents ($\bar{x} = 1.74$), $t(401) = -2.939$, $p = 0.003$. There were significant correlations between humanitarian liberalism with all three levels of moral reasoning. The correlations were positive with personal interest reasoning, $r = 0.110$, $n = 403$, $p = 0.028$; and with post-conventional principled reasoning (N2), $r = 0.140$, $n = 403$, $p = 0.005$. The correlation was negative with the maintaining norms level of reasoning, $r = -0.273$, $n = 403$, $p = 0.000$.

Power distance (PDI)

Between the Thai graduates and undergraduates, power distance (PDI) was statistically significantly different. Thai graduates scored significantly higher on the PDI index ($\bar{x} = 77.92$) than did Thai undergraduates ($\bar{x} = 56.89$), $t(169) = 2.711$, $p = 0.007$. Similarly, there was a significant difference found in PDI scores between US graduates and undergraduates. The US graduates scored significantly higher on the PDI index ($\bar{x} = 91.56$) than US undergraduates ($\bar{x} = 56.76$), $t(230) = 4.266$, $p = 0.000$. There was a small statistically significant correlation between PDI and post-conventional principled moral reasoning, $r = 0.136$, $n = 403$, $p = 0.006$.

Individualism vs collectivism (IDV)

While there was no significant difference in IDV detected between the aggregated Thai and US samples through the regression model, and none detected in a *t*-test comparison of Thai undergraduates to US undergraduates, there was a significant difference detected in IDV between Thai graduates ($\bar{x} = 51.17$) and US graduates ($\bar{x} = 86.56$), $t(103) = -3.993$, $p = 0.000$. There was a small positive correlation between individualism and post-conventional principled moral reasoning, $r = 0.118$, $n = 403$, $p = 0.018$. This positive correlation is supported by Hofstede's (2001) findings that individualistic cultures tend to support equal basic liberties for all citizens more than highly collectivist societies.

Masculinity vs femininity (MAS)

There were no significant differences found in the MAS index either through the multiple regression analysis or in several *t*-test comparisons. Also, MAS did not significantly correlate with any of the three levels of moral reasoning.

Uncertainty avoidance (UAI)

Following the regression analysis that identified a statistically significant difference in the uncertainty avoidance indexes (UAI), *t*-tests were used to analyze males and females in the sample groups to identify where the differences lie. Among the Thai samples, while there were no significant differences in UAI index scores found in the combined Thai undergraduate-graduate sample, and no significant difference among the Thai undergraduates, there was a statistically significant difference found in the Thai graduate sample. Among the males and females in the Thai graduate sample, male Thai graduates had significantly less aversion to uncertainty ($\bar{x} = 24.41$) compared to their female counterparts who had a mean UAI index score of 66.95, $t(56) = -2.509$, $p = 0.015$.

Among the US samples, there was no significant difference found in the graduate UAI scores, but a large significant difference was found among the undergraduate UAI scores. While the mean UAI score for male undergraduates was 17.42, the undergraduate female mean score was significantly higher at 54.81, $t(183) = -3.232$, $p = 0.001$. As would be expected, uncertainty avoidance correlated positively with maintaining norms moral reasoning, $r = 0.117$, $n = 403$, $p = 0.019$; and negatively with post-conventional principled (N2) moral reasoning, $r = -0.163$, $n = 403$, $p = 0.001$. These findings seem to indicate that females are more affected by uncertainty than males, but while this seems the case more with working Thai females after graduation, it seems to be the younger undergraduate females with higher uncertainty avoidance tendencies in the USA.

LTO vs short-term orientation

t-Test comparisons of the two nationalities showed that Thai respondents had a statistically significant higher mean LTO index ($\bar{x} = 56.93$) compared to the US respondents ($\bar{x} = 27.97$), $t(401) = 5.364$, $p = 0.000$. Similar LTO index scores were reported by Hofstede (2001): Thailand ($\bar{x} = 56$) and USA ($\bar{x} = 29$). Correlation analysis found that higher LTO index scores were significantly negatively related to post-conventional principled (N2) reasoning, $r = -0.105$, $n = 403$, $p = 0.034$. Reasoning more at the personal interest and/or maintaining norms levels reciprocally reduces engagement in post-conventional principled reasoning.

Indulgence vs restraint orientation (IVR)

While the regression analysis on the aggregated Thai and USA combined sample did not show IVR as a significant predictor of post-conventional principled (N2) moral reasoning, because of the close relationship of the LTO with the social value of restraint (Hofstede *et al.*, 2010), *t*-tests were used to analyze possible differences between the sample groups on IVR. Analysis revealed that the US aggregated graduate and undergraduate sample had a statistically significant higher IVR ($\bar{x} = 63.51$) than the aggregated Thai sample ($\bar{x} = 49.44$), $t(401) = -2.172$, $p = 0.030$. And while there were no significant differences found between US graduates and undergraduates, a significant difference was found between Thai graduates ($\bar{x} = 49.44$) and Thai undergraduates ($\bar{x} = 63.91$), $t(401) = -2.172$, $p = 0.030$.

Discussion and recommendations

Consistently strong maintaining norms scores among Thai respondents compared to US scores supports previous research (Hofstede, 2001) that emphasized a pronounced tendency for citizens of Thailand to support collective social mores, norms and laws more strongly than citizens in many individualist Western countries (see discussion of LTO below). The research shows that there are several factors that correlate with this dominance of maintaining norms reasoning. A strong LTO supports status quo thinking according to Hofstede *et al.* (2010), and would therefore reciprocally reduce an individual's engagement in post-conventional principled reasoning. Correlation analysis indeed found that higher LTO index scores were significantly negatively related to post-conventional principled reasoning in the Thai samples. It is therefore reasonable to conclude that the Thai LTO supports strong reasoning at the maintaining norms level and less at the post-conventional principled reasoning level.

The lower indulgence vs restraint (IVR) score for the Thai samples indicates an orientation more toward restraint than the US samples. Indulgence supports reasoning more at the personal interest level, as was found in the US samples. But indulgence also supports desires for individual rights. Additionally, the lower IVR score for the Thai graduates indicates an orientation more toward restraint than their younger Thai undergraduate counterparts. Perhaps this difference derives in part from working in a hierarchical, authoritarian environment.

Formal education does not advance Thais beyond the maintaining norms level as has been demonstrated in DIT research in other Western cultures. Cultural dimensions such as the Thai LTO and restraint orientation support decision making based on maintaining the social order, and higher power distance perspectives support attitudes about respecting established authority and not disrupting the status quo.

The preponderance of Buddhist believers in Thailand likely also plays a role in predominant Thai reasoning at the maintaining norms level. In Buddhism, the concept of *majjhima patipada*, or “the middle way” refers to a path of moderation between various extremes, e.g., the extremes of sensual indulgence and self-mortification or austerity. This is the noble path to achieve nirvana (Harvey, 2007; Soka Gakkai International, 2001). People sometimes misunderstand the middle way concept to mean to compromise in everything. It is true that Thai people are inclined to avoid confrontation through compromise and the consideration of the feelings of others, and in doing so refer to the middle way. However, in the cultural perspective, Hallinger and Kantamara (2001) state that “people act on feelings more than on logic; in Thai to ‘understand’ each other is to ‘enter each other’s hearts’” (p. 213). When conflict arises they attempt to employ negotiation and compromise to achieve win-win situations, taking care that people not lose face. In a hierarchical society such as Thailand, people who are in higher positions are respected and obliged by their subordinates. Thai vocabulary presents this relationship as *Bhun Khun*, which is often construed as one’s required forbearance from expressing one’s ideas and opinions to one’s supervisors or bosses (Burn and Thongprasert, 2005). It may be that these religious and cultural constructs together support behavior in people to acquiesce and remain compliant to perceived norms and dictates of authority figures in society instead of using personal cognitive initiative to challenge such norms and dictates. This acquiescence can result in moral myopia.

Singhapakdi *et al.* (2008) surveyed managers enrolled in executive MBA programs (non-degree graduate programs) from eight public and five private universities in Thailand. Their research focussed on the respondent’s ability to perceive the existence

of an ethical problem in everyday business situations. They postulated that moral sensitivity was indirectly related to the influence of moral relativism on the respondent. Their research confirmed that relativism (the belief that the context of a situation dictates the ethicality of the action(s) taken) significantly influence the ability of people to perceive an ethical problem. On the other hand, their findings confirmed that idealism (the belief that certain immutable moral principles should apply in all situations regardless of context) positively influences perceived importance of ethics and one's ability to perceive an ethical problem. James Rest (Rest and Narvaez, 1979) characterized one's ability to perceive an ethical problem as moral sensitivity.

Relativistic beliefs of right and wrong perpetuated by a status quo moral sensibility may provide an insight into the higher maintaining norms scores for the Thai samples found in this research. According to Rest *et al.* (1999, p. 41), "at the maintaining norms level, conventions are inviolate and the last stand against anarchy; upholding convention defines the moral for conventional morality." Conversely, at the post-conventional principled level rights and duties "follow from the moral purpose behind the conventions; not, as at the conventional level, from de facto norms" (p. 41). Further investigation into the prevalence of maintaining norms moral reasoning in Thai society may also provide insights about the prevalence of and acquiescence to public and private sector corruption that permeates Thai society.

Indeed, a recent study conducted under the auspices of the Office of the Auditor General of Thailand (Suntharanurak, n.d.) in which 115 respondents (of 155) from several of Thailand's anti-corruption agencies were surveyed about the state of corruption in Thailand found that 44.35 percent believed that the root cause of corruption in Thailand was derived from culture, customs and habits. Over 75 percent of the respondents in that study ranked corruption in public sector procurement contracts as the greatest probability. This would seem to indicate that the public administration sector of Thai society is a worthy target for more research about the cultural influences on bribe taking and receiving, and increased educational efforts focussed on ethical reasoning rather than simply prescriptive "do's" and proscriptive "don'ts." Research using the DIT has shown that interventions designed to teach moral reasoning through dilemma analysis and discussion can stimulate moral development and have indicated a moderate effect size (Thoma, 2014).

Therefore it is reasonable to recommend that policy makers in Thailand, specifically at the recently created National Ethics Assembly and the National Anti-Corruption Commission, mandate that all institutions of higher education provide instruction in ethical reasoning that teaches students how to use a framework for ethical decision making. Recent initiatives undertaken by Thai governmental agencies still focus on defining and enforcing ethical and moral standards for public officials (Bhromsuthi, 2015) without providing education about how to think through ethical dilemmas so as to arrive at just decisions. The National Anti-Corruption Commission partners with the university network in sharing ideas on how to fight corruption. To find practical and effective solutions, the commission should provide case studies and lessons learned from contemporary corruption cases to aid universities in creating effective curricula, as well as invite scholars to conduct more research in finding solutions suitable for a Thai context.

In addition, a student or youth network supporting anti-corruption efforts is also important. The establishment of this network would provide a chance for students to exercise what they have learned from classes. The United Nations Development Programme has launched Advancing Anti-Corruption Efforts in

Thailand – A Multi-Disciplinary Approach (AAA) project (UNDP Thailand, n.d.) that aims to fight corruption in Thailand. A Thai Youth Anti-Corruption Network comprises a main part of this program and has made significant progress. The government should embrace and support this network, integrating it into a long-range educational policy.

The education mandate described above should also be extended to public sector employee training. The requirement to teach moral reasoning in higher education is not new. Business schools throughout the world that are accredited by the Association for the Advancement of Collegiate Schools of Business (AACSB) have been required to institute ethical decision-making education since the AACSB standard was first recommended shortly after the Enron scandal (AACSB International, 2004) and mandated shortly thereafter (AACSB International, 2007).

Additionally, research should be conducted to investigate if and how ethics is currently taught in Thai universities. Wilhelm published research from such a study of the top-50 American business schools' approaches to ethics education in 2005, and found that the institutions reviewed were quite consistent in approaching ethics education through the use of an ethical decision-making framework and case analyses. Do extant ethics education programs in Thai institutions engage students in decision-making analysis or simply prescribe "good" behaviors and proscribe "bad" behaviors?

Given that nearly 95 percent of Thais are Buddhists, the National Office of Buddhism in Thailand should coordinate with the more than 33,000 temples (and their approximately 300,000 monks) nationwide to promote an anti-corruption campaign by emphasizing that all individuals in Thai society must practice conscious awareness of precept no. 2, not taking the not-given; and the concept of Karma (corruption creates bad Karma and ultimately results in suffering and stress) in all daily transactional activity.

And to encourage social sanctioning, the public must be provided with detailed information on the severe effects of corruption, for example, hindrance of national development, decreased productivity, unfair competition that hurts consumers, and marginalization of the poor. It can be argued that in collective societies, people are greatly concerned with their positions in related groups and communities; acceptance by other members is crucial. In contrast, rejection and avoidance by group members is considered punishment. As a collective society, Thailand can employ a social sanctioning strategy as a forceful tool in combating corruption.

US respondents in this research study, on the other hand, do reason more at the higher post-conventional principled level, but also more at the lower personal interest level of moral reasoning. These tendencies are supported by data in this research that shows formal education to have a greater impact on US respondents. The stronger humanitarian liberalism ideals held by US respondents supports higher level moral reasoning, as does US individualist orientation. Individualistic beliefs present in the US samples mirror beliefs of equal basic liberties for all, principles of post-conventional principled moral reasoning. Data also show that US respondents have both a shorter-term orientation and a more self-indulgent orientation. While both of these cultural dimensions may indeed support more reasoning at the self-serving personal interest level, these orientations can also strengthen idealistic beliefs in individual rights for all citizens now. Future research similar to the present study but with the inclusion of a dichotomous variable of prior ethics education could potentially shed light on the differences in American students' levels of moral reasoning discussed above.

These research findings, while suggesting some interesting insights into how culture affects moral decision making, have also generated additional questions.

Is Thai reasoning at the maintaining norms level consistent across other segments of Thai population? Does the preponderance of Buddhist beliefs consistently and significantly affect this tendency toward status quo moral reasoning? While US respondents do indeed reason at higher levels of moral reasoning than their Thai counterparts, why do they also demonstrate more self-serving motivation in their moral reasoning? How can moral reasoning education be better designed and integrated into both cultures?

Limitations

This study has several limitations. While the researchers attempted to select closely matched samples among Thai and US respondents, one limitation was that the number of respondents in each of the graduate career categories (public administration and business administration) were limited in number and therefore not distinguishable statistically by career category, and were combined into single “business administrator” or “public administrator” categories. A second limitation was that the combined DIT2-VSM survey instrument was lengthy and the time needed for completion was longer than many respondents were willing to devote. There were a significant number of incomplete protocols that had to be discarded, thus reducing the sample sizes. The number of graduate, full-time workers surveyed is inadequate to generalize the results on the relationship between their ethical attitudes (public administrators and business administrators) and Hofstede and Minkov’s six cultural dimensions beyond inferences based on the findings.

It would seem reasonable to shorten the DIT from five stories to four or even three stories and to replicate the survey among a larger group of Thai public service and business administration professionals. The DIT is designed to be adjusted in just such a manner. While sacrificing some robustness by reducing the number of stories used in the DIT, by choosing three of four stories which had strong internal reliability scores as measured by individual Cronbach’s α ’s, the best combination of stories for a shorter version DIT can be chosen. Another adjustment could be to have respondents complete the DIT and the VSM 2013 at separate times, thus reducing the fatigue factor. Finally, since the researchers planned this as a first iteration of a broader study of Thai moral decision making, these findings can be used to generate more interest in this type of research among public service officials and educational administrators and other academic researchers to increase the size of sample groups in future research.

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