8th International Marketing Trends Congress

Paris Jan 16-17th 2009

Authors:

Maria Alexandra Malheiro[1]

Polytechnic Institute of Cavado and Ave

High School of Management

Arcozelo – 4750 Barcelos – Portugal

amalheiro@ipca.pt

Minoo Farhangmehr

Full Professor of Marketing and Strategic Management

University of Minho

School of Economics and Management

Gualtar – 4700 Braga – Portugal

minoo@eeg.uminho.pt

Ana Maria Soares

Assistant Professor of Marketing and Strategic Management

University of Minho

School of Economics and Management

Gualtar – 4700 Braga – Portugal

amsoares@eeg.uminho.pt

[1] Corresponding author
Contact Address: Instituto Politécnico do Cávado e do Ave – Escola Superior de Gestão - Urbanização Quinta da Formiga – Edifício Panorâmico II, Lote 3 – 4750-Arcozelo – BCL Portugal: +351 802260

Title: The influence of culture in consumers' ethical and socially responsible behaviour

Summary: The importance of culture in ethics decision-making process has been recognized in the literature (e.g. Bartels, 1967; Ferrell and Gresham, 1985; Hunt and Vitell, 1986, 1992). However, not much is known about the way culture impacts ethical behaviour. The purpose of this research is to contribute to a better understanding of the relationship between consumers' ethical and socially responsible behaviour and culture. We build on extant literature on ethics and social responsibility ethics from the consumer's point of view and on the proposition that potentially all cultural dimensions can influence ethic behaviour_and offer a number of propositions relating cultural dimensions with consumers' ethical and socially responsible behaviour.

1. Introduction

In the last two decades, the topic of social responsibility and ethics in business has been object of significant interest among both academics and practionners. The subject has been studied not only from a domestic but also from a cross-cultural perspective, in order to understand similarities and differences between cultures in what concerns ethical behaviour.

In fact, theoretical models recognize the importance of culture in ethics decision-making process (e.g. Bartels, 1967; Ferrell and Gresham, 1985; Hunt and Vitell, 1986, 1992). However, according to Vitell, Nwachukwu and Barnes (1993, p. 753): "neither these theoretical conceptualizations of ethical decision-making nor subsequent empirical investigations tell us *how* culture influences ethics and ethical decision-making". In a recent consumer ethics research review, Vitell (2003) suggests that environmental factors may influence ethical judgments. The author further suggests that it would be worthwhile investigating these issues in greater depth, and in cross-cultural settings in particular.

Thus, this research aims at understanding the relationship between ethical and socially responsible behaviour and culture, from a consumer perspective. Notwithstanding the fact that ethics in the marketing exchange process has been the focus of a substantial number of studies,

not so much research has been done focusing on the consumer side of this dyad (Muncy and Vitell, 1992, Murphy and Laczniak, 1992). Therefore, there seems to be a gap regarding the study of the ethical decision making of consumers. In fact, ignoring consumers' point of view may result in an incomplete understanding of marketing ethics and lead to an ineffective marketing management policy (Muncy and Vitell, 1992). Culture will here be operationalised using Hofstede's cultural dimensions. Therefore, the purpose of this investigation is to understand the influence of cultural dimensions proposed by Hofstede (1979, 1980, 1983, 1984) in the consumer ethical decision making process.

The paper is organized as follows: section two contextualizes the research within the literature, namely in what refers to previous research on consumer ethical and socially responsible behaviour, and its relationship with culture. Section three presents the research objectives and propositions that suggest further investigation and conclusions are presented in section four.

2. Conceptual Background

Ethics is not a new topic in business (Dees and Elias, 1998; Yamaji, 1997; McInerney, 1998; Collier, 1998) yet, the central stage it is assuming in business writing and practice *is*. Ethics and Corporate Social Responsibility (CSR) are moving "far beyond peripheral ´do-goodism´" toward "the central sphere of corporate strategy" (Wilson, 2000: 12). This move is not happening at the same speed everywhere and in all the functional areas of business. However, Marketing has been pointed as the one where ethical problems emerge more often (Baumhart, 1961; Brenner and Holander, 1977; Murphy and Laczniak, 1981, Lund, 2000).

In spite of the consequent proliferation of writing on marketing ethics which has been witnessed over the past years, certain gaps remain in the literature, namely in what refers to the participants addressed. All organizations must engage in marketing exchange processes, yet the research emphasis has hitherto been focused mostly on the organizational side of this dyad addressing topics such as firms' (un)ethical behaviours or business professionals' ethical awareness (e.g.: Bass, Barnett and Brown, 1999; Vitell, Paolillo and Thomas, 2003), in detriment of the consumer (Muncy and Vittel, 1992).

2.1. Consumer Ethics

Consumer Ethics may be studied at two different levels: regarding the importance consumers give to firms' ethical behaviour and regarding their own ethical behaviour when consuming.

Understanding consumer perspectives on business ethics is important because of the generally held belief that ethical firm behaviour will be rewarded in the marketplace, whereas unethical behaviour will be punished (e.g.: Hollender and Fenichell, 2004). The idea is that besides internal benefits, such as creating greater employee commitment (ibid.), being perceived as adopting ethical stances will have positive effects on organisational images and reputations (World Economic Forum Report, 2002), as well as on consumers' purchasing decisions (e.g.: Creyer and Ross, 1997).

The result has been a new emphasis on ethics by both business academics and practitioners. The argument is that firms today not only need to consider ethics in their activities and planning, but in what is being called the "ethics era" (Smith, 1995), must create a "strategic fit" of their ethical preoccupations with "overall business strategy" (Hutton, 2004, p. 17). Corporate Social Responsibility should be the heart of business, making it more likely that firms will achieve high performance levels (UK Work Foundation, 2003).

Interestingly, a previous study by Cole and Smith (1996) revealed a gap between consumers' and business people's perceptions of business ethics, suggesting that consumers tend to have a more negative view of ethics in business than experienced business people, which can influence their attitude towards business.

The practical result of such arguments has been a number of actions towards more ethical behaviour by firms, perhaps the most visible of which has been the development and adoption of codes of ethics. Not only do most organizations now possess such codes, but they emphasize that fact through web pages for example. Indeed, a significant role is being played by communications' developments in putting ethics in the centre stage of business concerns. The media and tools such as the internet can quickly spread positive company images, but at the same time have "opened up routes for international groups of consumers and interested bodies to coordinate their activities globally" (Carrigan and Attala, 2001:7), and allowed for large scale consumer actions, such as the boycotts against Nestlé or Nike.

Ethics is thus increasingly being presented to organisations as a variable too costly to ignore; yet the available research evidence is far from conclusive about the actual marketplace impact of the concern for corporate ethics. While some authors claim that consumers are ethically aware and willing to punish and even reward firms' (un)/ethical stances (e.g.: Creyer and Ross, 1997), others argue that there is "very little commercial reward in terms of consumer purchasing to be gained by behaving as an ethical marketer" (Carrigan and Attala, 2001, p.7).

Consumer ethical behaviour has been studied in the literature from both theoretical and empirical perspectives. Based on an extensive literature review, we have identified theoretical and empirical contributions of the consumer ethics studies. Table 1 lists these studies and synthesises main theoretical contributions to consumer ethics research.

Among these theoretical contributions, the H-V Model is particularly important. This model constitutes a comprehensive model of ethical behaviour influences and has been tested in numerous empirical studies. Originally developed to understand marketing professionals' ethical behaviour, this model was also suggested as a relevant basis to understand consumers' ethical decision making (Vitell, Singhapakdi and Thomas (2001). In fact, the authors suggest that by eliminating the constructs of professional, organizational and industry environments, it can be a useful tool to understand individuals' ethical behaviour in general.

Table 1: Theoretical Contributions to Consumer Ethics Study

Authors	Contribution
Creswell (1979), Davis (1979), Schubert (1979), Stampfl (1979)	Normative Guidelines to prevent unethical consumer behaviour.
Grove et. al. (1989)	Techniques of Neutralization
Hunt, Vitell (1993)	H-V Model

A number of studies have also tested empirically the relationships between consumer ethical behaviour and different variables. Research in this field increased with the development of Consumer Ethics Scale (CES) by Muncy and Vitell (1992, 2005), which synthesizes a few

number of consumer attitudes that involve ethical dilemmas. Further, relationship between consumer ethics and a number of independent variables has been object of empirical research. Table 2 presents some of main studies on this field.

A review of these studies reveals that that, besides demographical variables typically used as independent variables in social sciences, consumer ethics is usually related with independent variables that reflect, in some way, moral values: religiosity, materialism or moral reasoning are examples of this kind of variables.

Table 2: Relationship between consumer ethics and other variables

Variable	Studies
Moral Philosophies	Singhapakdi, Vitell e Leelakulthanit (1994); Singhapakdi, Vitell e Franke (1999); Bass, Barnett e Brown (1999), Kenhove, Vermeir e Verniers (2001).
Maquiavellianism	Vitell, Lumpkin e Rawwas (1991); Bass, Barnett e Brown (1999).
Moral Reasoning	Windsor (1999)
Materialism	Ger e Belk (1999), Muncy e Eastman (1998)
Religiosity	Vitell e Paollillo (2003); Vitell, Paollillo e Singh (2005)
Need for Closure (NFC)	Kenhove, Vermeir e Verniers (2001)
Locus of Control	Reiss e Mitra (1998)
Political Preference	Kenhove, Vermeir e Verniers (2001)
Age	Vitell, Lumpkin e Rawwas (1991); Rawwas e Singhapakdi (1998); Malinowski e Berger (1996); Borkowski e Ugras (1998); Lane (1995).
Gender	Malinowski e Berger (1996); Borkowski e Ugras (1998); Lane (1995); Schminke (1997); Franke, Crown e Spake (1997); Buckley (1998); Smith e Oackley (1997); Hoffman (1998); Sikula e Costa (1994).
Years of Education	Reiss e Mitra (1998); Malinowski e Berger (1996)

Professional Experience	Reiss e Mitra (1998)

In a recent literature review, Vitell (2003) suggests that, in spite of the great developments in consumer ethics studies, further investigation is needed in order to identify factors that help explaining consumer ethical perceptions and behaviours, and understand the similarities and differences between consumers from different cultures. Table 3 presents a review of main comparative studies in the field of consumer ethics.

Table 3: Consumer ethics: comparative studies

Study	Sample/Countries	Main Conclusions
Until 2003 (a)		
Al-Khatib, Vitell e Rawwas (1997)	Egipt and USA	US consumers were both less idealistic and less relativistic than Egyptians. US consumers were more ethical on 3 of 4 dimensions of consumer ethics scale (CES).
Al-Khatib, Robertson, Al-Habib e Vitell (2002)	Omani, Kuwait, Arabia and Egipt	These consumers differ in their view of consumer ethics.
Polonsky, Brito, Pinto e Higgs-klein (2001)	Germany, Denmark, Scotland, The Netherlands, Spain, Italy, Greece and Portugal	Little difference between consumers in Northern vs. Southern European countries in terms of ethics. Factor structure of CES was generally supported.
Rawwas (2001)	USA, Egipt, Lebanon, Ireland, Hong Kong, Austria, Indonesia and Australia	Factor structure of consumer ethics scale was supported. Actively benefiting from illegal activities was universally seen as unethical.
Rawwas, Patzer e Klassen (1995)	Northern Ireland and Hong Kong	Consumers subjected to a more chaotic form of colonialism were insensitive to consumer ethical issues. Both consumer groups were insensitive to consumer ethical issues. The factor structure of CES was supported.
Rawwas, Patzer e Vitell (1998)	Northern Ireland and Lebanon	Both consumer groups were insensitive to consumer ethical issues. The factor structure of CES was supported.

Rawwas, Strutton e Johnson (1996)	USA and Australia	Australian consumers werer more intolerant of questionable consumer practices for the 3 of 4 CES dimensions and they were also more Machiavellian.
Rawwas, Vitell e Al-Khatib (1994)	Egipt and Lebanon	Lebanese were more Machiavellian, more relativistic and less idealistic because of civil unrest. Lebanese were more questionable of consumer practices.
Singhapakdi, Rawwas, Martha e Ahmed (1999)	USA and Malasia	Malasian consumers had a less positive attitude toward both salespeople and business, in general. They were also less likely to perceive issues of moral intensity.
After 2003		
Rawwas, Swaidan e Oyman (2005)	Turkey and USA	Some variables related with the level of Maquiavellianism, Idealism, Relativism and CES vary into both groups.
Belk, Devinney e Eckhart (2005)	Australia, China, Germany, India, Spain, Sweden, Turkey and USA	Uses qualitative methods to understand differences in consumer ethical awareness and behaviours between countries. Results illustrate a generalized lack of concern with consumer ethical issues.
Rao e Al-Wugayan (2005)	USA and Kuwait	Finds a relationship between the propensity to engage with unethical behaviours and culture.

(a) adapted from Vitell (2003)

In spite of the considerable progress in consumer ethics cross-cultural studies, it is evident that much work remains to be done. Cross-cultural studies in developing and understudied countries such as Latin America or Africa are also required (Vitell, 2003).

2.2. Consumer Social Responsibility

Ethics and Social Responsibility are frequently treated as similar concepts. However, while ethics refers to rules of conduct and moral philosophies held by individuals and organizations, social responsibility concerns a set of responsibilities from a firm to the society in which it operates. Some researchers, however, found empirically that ethical and social responsibility follow the same decision making process (Hunt, Kiecker e Chonko, 1990; Goolsby e Hunt, 1992; Wood, Chonko e Hunt, 1986). Additionally it is often assumed that socially responsible business

decisions would be ethical decisions, in which the rules and philosophies related to the impact of the business in the society are considered.

From a consumer perspective the same analogy may be done. Webster (1975) provides one of the most comprehensive definition of the socially conscious consumer as "a consumer who takes into account the public consequences of his or her private consumption or who attempts to use his or her purchasing power to bring about social change" (p.188). Mohr, Webb and Harris (2001) adapted this definition to define socially responsible consumer behaviour (SRCB) as "a person basing his or her acquisition, usage and disposition of products on a desire to minimize or eliminate any harmful effects and maximize long-run beneficial impact on society" (p.47). This definition requires the inclusion as CSR as one of the criteria influencing a person's consumption patterns. A socially responsible consumer would, therefore, avoid buying products from companies that harm society and actively seek out products from companies that help society.

Ethics will have a greater impact on organisational activities, the greater the level of consumer awareness on the matter. Thus, in order to understand consumers' willingness to punish/reward (un)/ethical and socially responsible firm behaviour through their purchasing intentions, it is necessary to establish consumers' levels of ethical and socially responsible awareness (Creyer and Ross, 1997).

Information is, thus, a key element. Titus and Bradford (1996) suggest that the greater amounts of information currently available to consumers, either through the media, the internet or consumer protection groups, have led to a new type of consumer - the "sophisticated consumer", one who is better informed, more educated and has a greater awareness of consumer rights and product requirements.

However, the increase of available information on ethics has not necessarily led to more discriminating consumer behaviour. Carrigan and Atalla (2001) point out that while some consumers are committed to ethics, seeking out environmentally friendly products and boycotting firms they perceive as unethical, others with the same amount of information are unwilling to do so. Furthermore, the tendency seems to be for complacency in seeking out further information about organisations' ethical stances.

Thus, not only it is important to understand consumer awareness of ethical issues, but also the importance attached to these, and the way they are reflected in consumers' purchasing behaviours.

This leads to an inherently controversial area that causes particular dispute: the question of the effect of ethical/unethical marketing activities on the purchasing behaviours of consumers (Carrigan and Atalla, 2001). While one would like to think that being a "good company" will attract consumers, and unethical behaviour punished through boycotts or other such actions, some authors argue that there may be very little commercial reward in terms of consumer buying behaviour to be gained from adopting an ethical conduct (Carrigan and Atalla, 2001).

The issue is that although it is relatively uncontested that consumers hold more positive attitudes towards companies that behave ethically than towards those which do not, it is not clear if and how these attitudes will materialise in terms of their purchasing decisions. Thus, while consumers may be willing to punish unethical firm behaviour, they might be less willing to reward ethical behaviour, especially where this implies greater costs (Carrigan and Attalla, 2001).

The reward/punishment construct can thus be evaluated both in terms of consumers' preferences for the products of firms perceived as ethical, and in terms of the price they are willing to pay for these products.
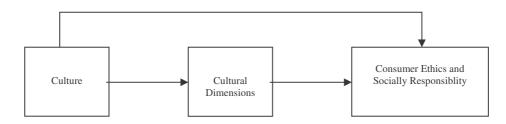
2.2. Influence of culture

As more and more firms operate globally an understanding of the effects of cultural differences on ethical decision making becomes increasingly important for avoiding potential business pitfalls and for designing effective marketing management programs (Lu, Rose and Blodgett, 1999). According to Miles (1995) perhaps the major problem faced by multinational firms is learning how best to market their products and treat customers in emerging global markets, since cultural and ethical values of consumers can vary entirely from those of a multinational firm's home country. Cultural and ethical differences can exercise tremendous effects on the form, content and consequences of marketing communications (McDonald, 1994). As the globalization continues, the need for a better understanding of the influence of culture on consumer ethics

arises, but, until today the perplexing dynamics surrounding consumer ethics has not been exhaustively examined (Rawwas, 2001).

Vitell, Nwachukwu and Barnes (1993) proposed a conceptual framework of how culture influences perceptions and ethical decision-making in business, adopting the cultural typology proposed by Hofstede (1979, 1980, 1983, 1984). This framework includes a number of propositions relating these cultural dimensions with ethical behaviour. These propositions, however, were formulated in order to explain marketing professionals' ethical decision-making behaviour. In fact, most studies in this area derive from the H-V model, the conceptual model proposed by Hunt and Vittell (1986, 1992) to explain ethical decision-making. However, this model was developed to explain marketing professionals' ethical behaviour, not consumers'.

Thus, although the importance of culture as an important background to understand behaviour in general (Hofstede, 1979, 1980, 1983, 1984) and consumers' ethics in particular, has been acknowledged (Ferrrell and Gresham, 1985, Hunt and Vitell, 1986), little is known about how culture impacts consumers' ethical decision making process. Furthermore, in a recent literature review, Vitell (2003) acknowledges that only a few studies have attempted to test the H-V theory in a consumer setting, and the author calls on researchers to conduct subsequent testing of the validity of the major relationships of this model within a consumer ethics context and in various cultures (Vitell, 2003, p. 40). Thus, this project aims at addressing two research questions:

1. Are there differences between cultures in the perception of ethical and socially responsible problems?

2. If so, what is the influence of cultural dimensions in the perceived ethical and socially responsible problems?

These questions can be represented in the following model:

3. Research Propositions

Although culture is a very complex and elusive concept, Hofstede's (1979, 1980, 1983, 1984) conceptualisation constitutes a reference and will be used here. Hofstede proposed four dimensions (a fifth would be added later) that capture differences between cultures: Uncertainty Avoidance, Masculinity/Femininity, Individualism/Collectivism and Power Distance. Hofstede's work it is being used increasingly in business and Marketing studies and the relevance of these cultural dimensions for International Marketing and consumer behaviour has been confirmed in numerous studies (Soares, Farhangmehr and Shoham, 2007). According to Vitell, Nwachukwu and Barnes (1993, p. 754): *"all four of these cultural dimensions relate to ethics in the sense that they may influence the individual's perception of ethical situations, norms for behaviour, and ethical judgments, among other factors. The implication is that as societies differ with regards to these cultural dimensions so will the various components of their ethical decision-making"*. This idea, originally used to understand cultural influences in marketing professionals ethical decision-making process may also be applied to other kind of individuals, such as consumers.

Related to the concept of **uncertainty avoidance** is the belief that one can predict the actions of members of a social unit, such as a family or social group (Hofstede, 1979, 1980, 1983, 1984). It is expected that for individuals to continue to be members of a social group, their actions' consequences must be perceived as desirable to the majority of group members. Therefore:

P1. Consumers from high uncertainty avoidance cultures will be more likely to perceive the negative consequences of their "questionable" actions than consumers in low uncertainty avoidance cultures (adapted from Vitell et al., 1993).

According to the interpretation of Williams e Zinkin (2008) about Hofstede's cultural dimensions, societies with high uncertainty avoidance characteristics expect a high level of predictability in the behaviour of their members – be it the family, the social group, the company or the nation. If individuals are to continue to remain members of their group, the consequences of the actions they take must be perceived to be good for the group as a whole. Therefore:

P2. In low uncertainty avoidance cultures, consumers will more likely to punish companies for irresponsible behaviour than in high uncertainty avoidance countries (adapted from Williams e Zinkin, 2008)

The **masculinity/femininity** dimension suggests that there are some cultural environments that may be more conducive to unethical conduct than others. Masculine cultures encourage individuals, especially males, to be ambitious, competitive and strive for material success. These factors may contribute significantly to one's engagement in unethical behaviour:

P3. Consumers from masculine countries will be less likely to perceive ethical problems than consumers from feminine countries (adapted from Vitell et al.,1993).

The **individualism/collectivism** dimension suggests that individuals from individualistic societies are self-oriented as identity is rooted in the individual. In collectivistic societies, on the contrary, identity is rooted in the social system and members are collectively oriented and are more willing to sacrifice self-interest for that of the group:

P5. In collectivistic cultures individuals will be more likely to perceive social responsible consumption issues than those in highly individualistic cultures.

People who are more individualistic will tend to focus on personal goals, and their behaviour will tend to be guided to immediate benefits. Therefore:

P6.: In individualistic cultures consumers tend to be less aware of environmentally responsible behaviours such as ecological choices or recycling.

The **power distance** dimension suggests that individuals from high power distance cultures tend to accept power inequality as normal. Therefore:

P7. High power distance cultures' consumers will be less likely to recognize ethical problems involving inequality than those from low power distance cultures.

P8. In countries with high power distance cultures there will be a lower propensity to punish irresponsible behaviour by companies than in countries with low power distance cultures.

The **long-term/short-term orientation dimension** (Hofstede, 1991) suggests that members of societies with long-term orientations are willing to subordinate themselves for a purpose. They are concerned with respecting the demands of virtue. Therefore:

P9. Consumers from short-term orientation cultures will be more likely to recognize ethical problems in general than those from long-term orientation cultures.

4. Conclusion

Consumer ethics research has increased over the last decade (Vitell, 2003). The Consumer Ethics Scale developed by Muncy and Vitell (1992) constitutes a seminal contribution which has led to the proliferation of empirical studies in the field of consumer ethics, not only from a domestic but also from a cross-cultural perspective.

In spite of this developments, much research remains to be done in this area (Vitell, 2003).

Theoretical models (Ferrrell and Gresham, 1985, Hunt and Vitell, 1986) recognize the importance of culture as an important background to understand the individual's ethical decision making process. However, we intend to move beyond this general assumption and understand how culture directly impacts ethical and social responsible consumer behaviour

The objective of this paper has been to integrate conceptual propositions of theory in consumer ethics with a typology of cultural dimensions, showing how the different cultural dimensions impact on the ethical and socially responsible decision-making of consumers. Propositions derived may generate empirically testable research hypotheses.

From a theoretical point of view, this research intends to contribute to a better understanding of consumers' ethical and socially responsible decision making process, establishing its possible relations with Hofstede's cultural values.

This understanding has obvious managerial implications. Mayo (1991) suggests that one of the reasons why first-time exporters fail in their efforts to enter international markets is their inability to understand foreign business practices and ethics. Therefore, knowledge about cultural and ethical differences is fundamental for decisions as to how to target international consumers and can also exercise tremendous effects on the form, content and consequences of marketing communications (Rawwas, 2001).

5. References

Bartels, R. (1967). A model for ethics in marketing. *Journal of Marketing*: 18:31.

Bass, K., Barnett, T., Brown, G. 1999. Individual difference variables, ethical judgements, and ethical behavioural intentions. *Business Ethics Quarterly*, 9(2): 183-206.

Baumhart, R.1961. How ethical are businessman? *Harvard Business Review*, Jul-Ago: 6-31.

Brenner, S., Holander, E. 1977. Is the ethics of business changing? *Harvard Business Review*, Jan-Feb: 57-71.

Carrigan M, Attalla A. 2001. The myth of the ethical consumer – do ethics matter in purchase behaviour? *Journal of Consumer Marketing*, 18(7): 560-577.

Cole, B., Smith, L. 1996. Perceptions of business ethics: students vs business people. *Journal of Business Ethics*, 15(8).

Collier, J. 1998. Theorising the ethical organization. *Business Ethics Quarterly*, 8(4): 621-655.

Creyer E, Ross W. 1997. The influence of firm behaviour on purchase intention: do consumers really care about business ethics? *Journal of Consumer Marketing*, 14: 421-432.

Dees, J., Elias, J. 1998. The challenges of combining social and commercial enterprise. *Business Ethics Quarterly*, 8(1): 165-179.

Ferrell, O.; Gresham, L. (1985). A contingency framework for understanding ethical decision making in marketing. *Journal of Marketing*, 49(3), 87-97.

Hofstede, G. (1979). Value Systems in Forty Countries: Interpretation, Validation and Consequences for Theory, in Eckensberger, Lonner e Poortinga (eds), *Cross-Cultural Contributions to Psychology*: 398-407.

Hofstede, G. (1980). *Culture's Consequences: International Differences in Work-Related Values*. Sage, Beverly Hills.

Hofstede, G. (1983). Dimensions of national culture in Fifty Countries and Three Regions, in Deregowski, Dziurawiec e Annios (eds), Explications in *Cross-Cultural Psychology*: 335-355.

Hofstede, G. (1984). The Cultural Relativity of the Quality of Life Concept. *The Academy of Management Review*, 9: 389-398.

Hofstede, G. (1991). Cultures and organisations – Software of the mind. New York: McGraw Hill.

Hollender J., Fenichell, S., 2004. *What Matters Most Basic Books*, New York.

Hunt, S. e Vitell, S. (1986). A general theory of marketing ethics. *Journal of Macromarketing*, 6(1), 5-17.

Hunt, S., Vitell, S. (1992). The general theory of marketing ethics: a retrospective and revision, in Smith, N.C. and Quelch, J.A. (eds), *Ethics in Marketing*, Irwin, Homewood, IL: 775-784.

Hutton, W. 2004. CSR lies at the heart of high performance. *Personnel Today*, 23rd March.

Lund, D. (2000). "An empirical examination of marketing professionals' ethical behavior in differing situations", *Journal of Business Ethics*, vol. 24, n.º 4, pp. 331-342.

Mayo, M. (1991). Ethical problems encountered by US small businesses in international marketing. *Journal of Small Business Management*, April: 51-59.

McInerney, T. 1998. Double trouble: combining business and ethics. *Business Ethics Quarterly*, 8(1): 187-190.

Mohr, L, Webb, D. and Harris, K. (2001). Do consumers expect companies to be socially responsible? The impact of Corporate Social Responsibility on Buying Behavior. *The Journal of Consumer Affairs*, 35(1), 45-72.

Muncy, J. e Vitell, S. (1992). Consumer ethics: an investigation of the ethical beliefs of the final consumer. Journal of Business Research, 24(4): 297-311.

Murphy, P., Laczniak, G. 1981. Marketing ethics: a review with implications for managers, educators and researchers. *Review of Marketing*, AMA: 8-21.

Murphy, P. e Laczniak, G. (1992). Traditional Ethical Issues Facing Marketing Researchers, *Marketing Research*, 4(1): 8-21.

Rawwas, M. (2001). Culture, personality and morality: a Typology of international consumers' ethical beliefs. International Marketing Review, 18(2): 188-

Sethi, S., Sama, L. 1998. Ethical behaviour as a strategic choice by large corporations: the interactive effect of marketplace competition, industry structure and firm resources. *Business Ethics Quarterly*, 8(1): 85-105.

Smith, D. 1995. Marketing ethics for the ethics era. *Sloan Management Review*, 36(4), 85-98.

Titus, P., Bradford, J. 1996. Reflections on consumer sophistication and its impact on ethical business practice. *Journal of Consumer Affairs*; 30(1): 170-195.

Vitell, S., Nwachukwu, S. e Barnes, J. (1993). The effects of Culture on Ethical Decision-Making: an Application of Hofstede's Typology. *Journal of Business Ethics*, 12(10): 753-760.

Vitell. S. (2003). Consumer Ethics Research: Review, Synthesis and Suggestions for the Future. *Journal of Business Ethics*, 42, 33.

Vitell, S., Paolillo, J.,Thomas, J. 2003. The perceived role of ethics and social responsibility: a study of marketing professionals. *Business Ethics Quarterly*, 13(1): 63.

Wilson I. 2000. The new rules: ethics, social responsibility and strategy. *Strategy and Leadership*, 28(3): 12-16.

World Economic Forum Report 2002: The Global Competitiveness Report

Work Foundation, 2003. Managing Best Practice Report, no. 98 – Corporate Social Responsibility.

Yamaji, K. 1997. A global perspective of ethics in business. *Business Ethics Quarterly*, 7(3): 55-71.