
Whistle-Blowing: A Cross-Cultural Comparison of Ethical Perceptions of U.S. and Japanese Accounting Students

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INTRODUCTION

An area of significant concern to business professionals everywhere is that of *whistle-blowing*, defined as "the disclosure by organization members (former or current) of illegal, immoral, or illegitimate practices under the control of their employers, to persons or organizations that may be able to effect action" (Near and Miceli, 1995, 4). A whistle-blowing decision is fraught with ethical, personal and professional ramifications, including the risk of being fired or otherwise retaliated upon (Finn, 1995; Rechtschaffen and Yardley, 1995). Coworkers may also avoid a whistle-blower for fear of retaliation from management (Miceli and Near, 1992). A person may feel that the personal risk involved is greater than the societal good that should result through cessation of the wrongful activity. In this case, however, the wrongful activity may harm the organization or other individuals, and an employee who fails to blow the whistle has also likely violated personally held ethical precepts (Loeb and Cory, 1989). Given such potential consequences, it would be useful to examine various perceptions of responsibility a potential whistle-blower may feel when faced with such a dilemma.¹

As organizations become increasingly global in nature, such an examination should include cultural differences, as ethical perceptions and behaviors may vary significantly between countries (e.g., Buller et al., 1991; Cohen et al., 1992). Indeed, cross-cultural business ethics research has found differences in perceptions and judgments between decision makers

in different countries. Contexts examined include perceptions of questionable acts (Schultz et al., 1993; Cohen et al., 1995), issuing of audit opinions (Gul and Tsui, 1993), and the effects of education and ethics training (Welton and Davis, 1990). Other studies have examined a variety of scenarios within the same study (e.g., Nyaw and Ng, 1994).

Hofstede (1980, 1991) developed measures of international differences which have served as a basis for a considerable amount of cross-cultural research. Among the cultural dimensions identified by Hofstede are *individualism*, *power distance*, *uncertainty avoidance*, *masculinity*, and *long-term orientation*. To the extent that countries differ on one or more of these dimensions, the ethical perceptions and judgments of the members of these cultures can also be expected to differ (Gray, 1988; Cohen et al., 1992, 1995, 1996; Gernon, 1993). Cross-cultural business research has found evidence of differences in attitudes and behaviors between decision makers in the U.S. and Japan, who differ substantially on many of these dimensions. Areas examined include budget control (Bailes and Assada, 1991; Ueno and Wu, 1993), auditor decision making (Yamamura et al., 1996), and consumer decision making (McDonald, 1995), among others.

This study extends prior research on cross-cultural differences in business-related ethical perceptions. We presented a hypothetical internal control scenario to United States and Japanese accounting students and asked them a series of

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questions relating to ethical perceptions, personal responsibility, and the course of action that a potential whistle-blower should choose. Results indicated significant cross-cultural differences in the desirability of certain actions, perceived responsibility to other parties, and in personal responsibility for correcting the circumstances that gave rise to the situation. The findings are explained in terms of differences in cultural dimensions between the two nations, and extend the generalizability of prior cross-cultural business ethics research, providing evidence that such differences manifest prior to the receipt of workplace training.

The remainder of the paper is organized as follows. The next section defines and explains the implications of Hofstede's dimensions, reviews previous research examining cross-cultural ethical differences between the U.S. and Japan, and presents the research hypotheses. The third section develops the methodology. The fourth section presents and discusses the results, and the fifth concludes the study by discussing its limitations and presenting directions for further research.

BACKGROUND

Hofstede's Cultural Dimensions

In a comprehensive research program examining over 100,000 individuals in more than 50 nations, Hofstede (1980, 1991) observed several dimensions on which countries differ in terms of culture. Those of primary interest to this study are individualism, power distance, and uncertainty avoidance.² Comparative U.S. and Japanese values on these dimensions are presented in Figure 1. The following section defines and describes each of these dimensions, noting their ethical implications for accounting and auditing (as identified by Cohen et al., 1993).

FIGURE 1
Comparative Hofstede Dimension Values

	Individualism	Power Distance	Uncertainty Avoidance
Japan	46	54	92
U.S.	91	40	46

Individualism

This dimension measures the extent to which members of a culture focus on their value as individuals, intent on protecting their own interests. The U.S. scores highest (91) on this measure, while Japan's score is 46. The lower score for Japan indicates a more collectivist culture, one in which participation

in and protection of one's ingroup is the central value. This difference may have audit implications, as the independence underlying U.S. auditing practice may not hold sway in a culture where group protection (i.e., "saving face") is more important. Collectivist auditors may not feel comfortable asking management for information that seems "private," or to report to an outside audit committee on weaknesses in a client's internal control system (Cohen et al., 1993). Cohen, et al. (1995) also suggest that cultural differences related to individualism may cause Japanese workers to have different ethical perceptions than U.S. workers about coworkers performing illegal acts.

Power Distance

Power distance measures relationships between bosses and subordinates. In higher power distance countries, more importance is given to the cues of superiors and other higher referents. Members of lower power distance countries show greater interdependence between bosses and subordinates. Japan has a medium power distance index score of 54, while the U.S. has a lower score of 40. Power distance may have audit implications insofar as a subordinate feels pressure to comply with the wishes of a workplace superior in the face of an ethical dilemma.

Uncertainty Avoidance

Uncertainty avoidance refers to members of a culture feeling threatened by that which is uncertain or unknown. Higher uncertainty avoidance leads to a greater desire for predictability, which can lead to increased reliance on formal rules and regulations. Japan's uncertainty avoidance index value is very high at 92, while that of the U.S. is much lower, at 46. This characteristic may affect the conduct of a successful audit, as auditors with high uncertainty avoidance may be less apt to question management's judgment, particularly in areas where appropriate behavior is not specifically prescribed by a generally accepted accounting principle or auditing standard.

Prior Empirical Research

Despite previous research examining differences between the U.S. and Japan, little attention has been paid to the area of whistle-blowing. Two principal cross-cultural studies that examined the reporting of questionable acts are Schultz et al. (1993) and Cohen et al. (1995), which are summarized below. Other relevant studies are referenced in the development of individual hypotheses.

Schultz et al. (1993) examined the responses of managers and professional staff in France, Norway, and the U.S. to a series of six whistle-blowing situations involving an assessment of a superior's questionable act. In each case, subjects were asked to indicate the: (1) seriousness of the act, (2) responsibility

the employee had for reporting the act, and (3) personal cost to the employee of reporting the act. Results indicated some differences on the uncertainty avoidance and power distance dimensions, largely between Norway and the other two nations. Gernon (1993) notes that some of these differences may be explained by individualism, a point Schultz et al. did not mention. Other limitations are the use of countries that do not differ substantially on Hofstede's dimensions, and the use of subjects from different companies, which potentially confounds cultural and organizational differences. It is also not clear that subjects in all three countries view each act as similarly "questionable" (Gernon, 1993).

Cohen et al. (1995) examined the responses of U.S., Japanese, and Latin American auditors to potentially questionable acts in a variety of scenarios. The subjects all worked for the same multinational firm, mitigating the organizational versus cultural difference issue observed in Schultz et al. Rather than specifying directional hypotheses, Cohen et al. tested for "significant differences among countries" in each scenario because of the nature of the responses being solicited. Subjects were asked to indicate the: (1) extent to which the act described was ethical, (2) probability that the subject would undertake the action, and (3) probability that the subject's colleagues would perform the action. As Cohen et al. note, specification of hypotheses on all five dimensions would require a lengthy research instrument, making subject recruitment and participation less likely.

Results were consistent with differences between all three countries, but strongest for Latin countries versus the U.S. Although some differences related to individualism were observed between the U.S. and Japan, they were not as strong or pervasive as the authors had hoped. Cohen, et. al. also note evidence of a social desirability ("halo effect") bias, as subjects reported that they themselves would behave more ethically than their colleagues.

HYPOTHESES

Since the U.S. and Japan differ on many of Hofstede's dimensions, it was expected that accounting students in these nations would respond differently to questions posed of them in a whistle-blowing scenario (Cohen et al., 1992, 1995, 1996; Gernon, 1993). Following Cohen et al. (1996), we did not predict differences on all five dimensions in this study, focusing only on those relevant to the scenario being examined (see also Perera, 1989).³ Since whistle-blowing involves fundamental issues concerning the individual and a sense of place as an employee in a group, the majority of the questions we asked involved individualism. However, power distance and uncertainty avoidance were also examined, as other issues in the scenario presented to

subjects relate directly to these dimensions.

Accounting research has found evidence of cross-cultural differences related to individualism (Karnes et al., 1989, Ueno and Wu, 1993; Cohen et al., 1995). This study examines the perceptions and judgments of members of two cultures who differ widely on this measure: the U.S. scored most highly on individualism, while the Japanese score indicates a much more collectivist culture. As the Japanese place a high value on protection of ingroups and "saving face," they may be comparatively less inclined to "blow the whistle." Accordingly, we expected significant differences in the ethical perceptions of U.S. and Japanese students related to this dimension. Our first hypothesis was:

- H1: Japanese (U.S.) accounting students' responses will reflect a more collectivist (individualist) orientation than will those of U.S. (Japanese) accounting students.

Research suggests that the effectiveness of a whistle-blowing complaint is enhanced where the recipient of the complaint is credible or powerful (Near and Miceli, 1995). Thus, successful resolution of a such a complaint will often involve interaction with a workplace superior. As the Japanese score more highly than the U.S. on the power distance dimension, they are comparatively more likely to perceive greater inequality and distance between bosses and subordinates. Members of a low power distance culture (U.S.) may thus be more inclined to approach a superior, while members of a high power distance culture (Japan) would not. The second hypothesis was that:

- H2: Japanese (U.S.) accounting students' responses will reflect a greater (lesser) power distance orientation than those of U.S. (Japanese) accounting students.

The perceived validity of a whistle-blowing complaint may be improved through the collection of convincing, unambiguous evidence (Near and Miceli, 1995; Greenberger et al., 1987). There may be a positive association between high uncertainty avoidance and the need to collect more such evidence to feel that enough has been gathered to "blow the whistle." Research on audit opinion formulation is consistent with this assertion (Gul and Tsui, 1993). As the Japanese score much more highly than the U.S. on uncertainty avoidance, we expected Japanese students to feel the need to collect more evidence than U.S. students would. The third hypothesis tested was:

- H3: Japanese (U.S.) accounting students' responses will reflect greater (lesser) uncertainty avoidance than those of U.S. (Japanese) accounting students.

METHODOLOGY

Subjects

Subjects in both nations were senior accounting majors enrolled in programs of study designed to prepare them for their country's respective Certified Public Accounting (CPA) exams. U.S. subjects ($n = 20$) were from a Northeastern university, and Japanese students ($n = 19$) were from a major university in Tokyo. Subjects were nearly evenly divided between men and women (52.6% and 47.4%, respectively), and their overall mean age was 23.3 years.

Materials

The scenario presented to subjects described a company whose poor internal control had led to a possible whistle-blowing situation. In cross-cultural research, it is essential that the versions of a scenario presented to subjects in each country be linguistically equivalent (Hofstede, 1980; Adler, 1983). Accordingly, the back-translation method (Adler, 1983; Sekaran, 1983) was used. The version presented to Japanese students was translated from English into Japanese by a Japanese national, translated back into English by a second Japanese national, and then checked for consistency with the original. It is also important in a study such as this that the purported wrongdoing be viewed in a similar light by members of both cultures (Lemon, 1995; Schultz, 1995). Evidence suggests that the vast majority of both Japanese and U.S. managers view private use of company funds as unacceptable (94.6% and 89.0%, respectively, see Lee and Yoshihara, 1997).

Procedure

The instrument was administered during class sessions at both schools, producing a 100% response rate. The case involved a woman named Diana who had recently accepted a staff accountant position with a chain of movie cinemas. Evidence led her to suspect that the Assistant Manager (William) was taking advantage of a poor internal control system to embezzle cash. Subjects were asked to provide "yes" or "no" answers to a series of questions concerning whether Diana: (1) had a responsibility to protect the interests of the owners (Jeff and George Smith); (2) should discuss the problem with the Manager (John); (3) should collect more evidence against the Assistant Manager; and (4) was responsible for correcting the internal control situation. They were then asked to indicate Diana's responsibility to each of: the Owners, the Manager, and the Assistant Manager. Responses were elicited via seven-point scales with

endpoints labeled "very low" and "very high" responsibility (values of 0 and 7, respectively). Subjects were also asked to recommend what course of action Diana should pursue. The choices were to: (a) confront the Assistant Manager with her suspicions; (b) talk to the Manager about her suspicions; (c) talk to the Owners about her suspicions; (d) collect more evidence; or (e) do nothing. Finally, subjects were asked to provide demographic data.

RESULTS

This section presents and discusses the results of the study. Subjects' responses were analyzed using chi-square for dichotomous measures, and one-way analysis of variance (ANOVA) for continuous data.

Individualism

As the results in Table 1 show, H1 was supported. Responses to question 1 reveal that less than half of the Japanese students felt that Diana has a responsibility to protect the interests of the company's owners, while 100% of the U.S. students felt she has such a responsibility ($p < 0.0001$). In conjunction with the responses to questions 5a, 5b and 5c (see Table 2), this appears to be a strong manifestation of the collectivist nature of the Japanese workgroup, wherein a worker feels greater responsibility to a more immediate coworker than to higher managers or owners (e.g., Jun and Muto, 1995).

TABLE 1
Percentage of Subjects Answering "Yes" to First Four Questions

	Japan	United States	Pearson Chi-Square*
Question #1 (Individualism):			
"Does Diana have an obligation to protect the interests of the theater owners, Jeff and George Smith?"	42%	100%	16.13 ($p < .0001$)
Question #2 (Power Distance):			
"Should Diana discuss the problem with John?"	84%	100%	3.42 ($p < .0644$)
Question #3 (Uncertainty Avoidance):			
"Should Diana collect more evidence against William?"	79%	60%	1.64 ($p < .2000$)
Question #4 (Individualism):			
"Is Diana responsible for correcting the poor internal control situation?"	37%	5%	6.06 ($p < .0138$)

* Significance levels for chi-square with 1 *df* in parentheses

Indeed, Japanese subjects felt Diana had a significantly lesser responsibility to both the owners and manager than did U.S. students ($p < 0.0001$ and $p < 0.0009$, respectively).

Results also indicate marginal support for the Japanese students feeling Diana had a greater responsibility to William, the suspected embezzler ($p < .1047$). The response to question 4 provides further evidence consistent with individualism differences, as Japanese students were significantly more likely than U.S. students (37% vs. 5%, respectively, $p < 0.0138$) to feel that Diana is responsible for correcting the poor internal control situation. In a collectivist society, workgroup problems simply need to be solved, as this aids in maintenance of workplace relationships and improves feelings of shared responsibility (White and Rhodeback, 1992; Ohbuchi and Takahashi, 1994; Taka and Foglia, 1994). This is also consistent with the view that even where they are the victims of a conflict, Japanese see themselves as sharing responsibility for that conflict (Markus and Kitayama, 1991).

Power Distance

The response to question 2 indicates that Japanese students were marginally less likely than U.S. students to feel that Diana should discuss the problem with the manager ($p < 0.0644$). This is consistent with

TABLE 2
Perceived Responsibility to Others

	Japan	United States	F-test value*
Diana's responsibility to:			
Question #5a			
<i>(Individualism):</i>			
Jeff and George Smith (owners)	2.79	6.18	36.64 ($p < .0001$)
Question #5b			
<i>(Power Distance):</i>			
John (manager)	3.84	5.45	13.04 ($p < .0009$)
Question #5c			
<i>(Individualism):</i>			
William (assistant manager)	4.16	3.10	2.78 ($p < .1047$)

Mean responses on scale from 1 to 7 (very low to very high responsibility)

* Significance levels for F-test with $df(1, 37)$ in parentheses.

H2, as members of a comparatively high power distance culture (Japan) feel a greater inequality between boss and subordinate, and thus are less inclined to approach the manager.

Uncertainty Avoidance

The response to question 3 regarding the collection of additional evidence against William is directionally consistent with cultural differences in uncertainty avoidance, insofar as the Japanese students indicated a greater willingness than U.S. students to collect such evidence. However, this difference was not statistically significant. Ueno and Wu (1993) also failed to find differences in budget control practices between the U.S. and Japan on this dimension.

Suggested Course of Action

The responses to question 6 (see Table 3) indicate that, despite the differences observed in many of the prior questions regarding ethical perceptions and responsibility, there is no significant difference between U.S. and Japanese accounting students as to the suggested course of action Diana should take in this whistle-blowing scenario ($p < .7198$). This finding must be interpreted with caution, however, as it may reflect a "social desirability" bias on the part of subjects. Such a bias would exist if subjects gave the

TABLE 3
Number of Subjects Choosing Each Suggested Course of Action

	Japan	United States
Confront William	1	1
Inform John	13	13
Inform Owners	0	1
Collect More Evidence	4	5
Do Nothing	1	0

answer they think should be provided, rather than indicating what actually should be done in a given situation (Cohen et al., 1995; Randall and Fernandes, 1991).

CONCLUSIONS AND DIRECTIONS FOR FURTHER RESEARCH

This research examined cross-cultural differences in business-related ethical perceptions. Before discussing the results, some limitations of the research are noted. First, subjects were not randomly selected but instead were attending one university in either the U.S. or Japan. Thus, it is possible that participating students are not representative of the population of students in either country. Second, the scenario presented to the participants did not contain all of the information that might normally be available. However, the amount of information that was presented was similar to that of prior cross-cultural research. Third, an experimental study does not

invoke the sorts of real-world pressures faced by someone in an actual whistle-blowing scenario (e.g., fear of retaliation by coworkers and/or management). Finally, due to the inherent difficulty and cost limitations associated with research of this nature, our sample sizes were limited. However, through choosing countries that differ substantially on Hofstede's cultural dimensions, we were able to obtain significant results (see Cohen et al., 1996).

Turning to a discussion of the results, this study found significant differences between the ethical perceptions of U.S. and Japanese accounting students in a whistle-blowing scenario, particularly with respect to individualism. This enhances our understanding of cross-cultural ethical differences in a manner suggested by Buller et al. (1991), who cited the importance of documenting existing ethical perspectives of individuals from different countries and collecting evidence on the determinants of such perspectives. Since the subjects in this study have not yet received any formal workplace training, it is more likely that observed differences in ethical perceptions are due to cultural differences.

One implication of the results is that businesses with multinational operations should perhaps consider the cross-cultural effectiveness of their systems of internal control. Of course, generalization to the larger populations of Japan and the U.S. from this study should be tentative and done only with a great deal of caution. Over time, however, a series of whistle-blowing scenarios could be developed and fine-tuned to more extensively catalogue where and how cultural dimensions manifest differences in ethical perceptions and behaviors. If these results consistently obtain in similar settings with managers and auditors, then nation-specific adjustments to professional codes of conduct could be made where necessary to help ensure desired behaviors (see Cohen et al., 1992, 1995 for a fuller discussion of this issue).

Given our findings of significant differences on two of the three Hofstede dimensions examined, additional research into the effects of the other dimensions seems warranted. The present study could also be replicated in other countries who differ substantially on the dimensions examined. More detailed studies could test for interactive effects, where the impact of a given dimension on perceptions and judgments may depend upon the value of another dimension (e.g., Gray, 1988; Hofstede, 1991; Schultz, 1995).

Further, the Hofstede dimensions themselves are incomplete insofar as they omit other central components to ethical reasoning, such as training and religion. Cross-cultural research on differences in ethical perceptions could be further enhanced through examining the effects of these measures in conjunction with differences on cultural dimensions. Individual measures of ethical orientation may also affect such judgments (e.g., Arnold and Ponemon, 1991; Tsui, 1996).

One final proposed extension would be to examine cross-cultural differences in business students who are not accounting majors. Research suggests that U.S. business students who are accounting majors are significantly more ethical than those who are not (Jeffrey, 1993). It would be of interest to examine whether this relationship holds for Japanese students, or if the relationships observed in the present study extend to business students in general.

Overall, the results of this study offer new insights to guide future cross-cultural research. While our focus was on U.S. and Japanese accounting students, it remains to be determined if the results extend to accounting professionals, different ethical measures, other cultures, and/or different types of students. Each area offers avenues for future work and it is hoped that many of these opportunities will be more fully explored.

NOTES

1. It is beyond the scope of this paper to examine different models of whistle-blowing as they have been presented in the literature. For examples, the reader is referred to Finn and Lampe, 1992, Miceli and Near, 1992, and Hooks et al., 1994.
2. The other dimensions identified by Hofstede are *masculinity* and *long-term orientation*. A high score on the masculinity index is indicative of a culture that places value on achievement, decisive action, and confrontational approaches to problem solving. Lower (more feminine) scores are found in cultures emphasizing cooperation and consensus. A high score on the long-term orientation index indicates a preference toward group orientation, perseverance, and a sense of shame, while a low score on this index is marked by a preference for social status and quick results.
3. Care must be taken in the consideration of questions to be asked of subjects and cultural dimensions to be examined. For example, Yamamura et al. (1996) hypothesized Japan-U.S. differences based on power distance and individualism, but found very little support for their predictions. This lack of findings may, however, be related to methodological problems, as hypotheses opposite to those tested could also have been made on the basis of other dimensions, such as uncertainty avoidance (see also Nyaw and Ng, 1994).

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