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A COMPARATIVE STUDY ON ETHICAL DECISION-MAKING OF PURCHASING PROFESSIONALS IN TAIWAN AND CHINA

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ABSTRACT

Purchasing professionals are recognized for their key role in keeping long-term relationships with suppliers. In the running of purchasing practices, ethics have been considered to be an essential requirement in maintaining a good buyer-supplier relationship. Considerable attention has been paid on ethical issues in purchasing management. Nevertheless, only a few studies analyzed ethical decision-making of purchasing professionals, and none of them provided a thorough analysis on purchasing professionals' ethical decision-making. Most of them merely focused on a specific component of the ethical decision-making process. This paper attempts to explore the ethical decision-making of purchasing professionals in Taiwan and China. The study used a questionnaire survey to explore the differences in ethical decision-making between purchasing professionals in Taiwan and China. The Multidimensional Ethics Scales with purchasing-specific scenarios were used to measure purchasing professionals' ethical decision-making. Research findings reveal significant differences in ethical decision-making between purchasing professionals in Taiwan and China.

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KEYWORDS

Ethical Decision-making, Purchasing Professionals, Taiwan, China, Multidimensional Ethics Scales.

INTRODUCTION

Studies about the nature of buyer-supplier relationships reveal that purchasing professionals in a company play a key role in keeping long-term relationships with suppliers and achieving the company's strategic objectives. Purchasing professionals usually span the boundary between the company's internal functions and its external suppliers by coordinating the flow of goods and services (Carter & Jennings, 2004; Landeros & Plank, 1996). They need to negotiate supply contracts with suppliers, and act as the interface between the company and its suppliers. In the running of purchasing practices, ethics have been recognized to be an essential requirement in maintaining a good buyer-supplier relationship. Suppliers usually view the ethics of their buyers as an important foundation to build relationships characterized by trust (Robertson & Rymon, 2001; Spekman & Carraway, 2006). Understanding purchasing professionals' ethical decision-making will be helpful for those who want to build a close buyer-supplier relationship.

Research on ethical issues in purchasing practices has a rich conceptual and empirical history. However, only a few researchers studied ethical decision-making of purchasing professionals. Conducting research on purchasing professionals' ethical decision-making may have an important bearing on the ethical predispositions that the suppliers bring with them to purchasing negotiation occasions (Ford, LaTour, Vitell & French, 1997). Previous studies on purchasing professionals' ethical decision-making analyzed only a specific part of the process. Some focused on purchasing professionals' ethical sensitivity (Razzaque & Hwee, 2002; Tadepalli, Moreno & Trevino, 1999), some on ethical judgment (Ford, LaTour & Henthorne, 2000; Lin & Ho, 2009), and some on ethical intention (Landeros & Plank, 1996; Robertson & Rymon, 2001). None of them analyzed two or more parts of ethical decision-making process simultaneously. Therefore, to fill the research gap, this paper attempts to analyze ethical sensitivity, ethical judgment and ethical intention of purchasing professionals.

This study takes purchasing professionals in Taiwan and China as research subjects. Because of the increasing importance of China and Taiwan to the global economic system, the necessity of understanding these purchasing professionals' ethical behaviors is self-evident. However, although both China and Taiwan are influenced by the Chinese culture, these two societies have been separated and developed independently since 1949. They consequently exhibit quite different paths of political and economic development. Taiwan's society is considered democratic and capitalistic; whereas China's society is considered centralist and socialistic. Different political and economic conditions are potential factors which lead to differences in the values and behaviors of people between China and Taiwan. However, there is no literature that compared ethical decision-making of purchasing professionals in Taiwan and China. To fill the research gap, it is worthwhile to examine the difference in ethical decision-making between purchasing professionals in Taiwan and China. Therefore, the purpose of this paper is to explore the ethical decision-making of purchasing professionals in Taiwan and China, and to verify whether there is a difference in ethical decision-making between purchasing professionals in Taiwan and China.

LITERATURE REVIEW

ETHICAL ISSUES IN PURCHASING

As the importance of the purchasing function in businesses increases, there has been a concurrent increase in the importance of purchasing ethics. The purchasing function is critical to effective business operations while high-quality raw materials and supplies available on a timely basis are required for global competitive success. Successful companies understand the importance of ethical behavior in the purchasing function in maintaining dependable supplier relationships and, consequently, satisfied customers (Motwani, Kumar & Mohamed, 1998). Purchasing professionals are expected to serve as a communication link with the external business community and to develop and maintain long-term relationships with the firm's vendors (Turner, Taylor & Harley, 1995). Of necessity, they are entrusted with spending millions of dollars of a company's resources. Emergence of purchasing as a strategic function has not only broadened the scope of purchasing, it has also changed the responsibilities of the purchasing managers by empowering them to spend large sums of money in procuring goods and services. All these empowerment, responsibilities and pressure to succeed in today's highly competitive business environment often leads to situations that require managers to take actions deemed questionable from ethical standpoint (Turner et al., 1995). However, this has also presented them with an array of ethical dilemmas involving questionable purchasing practices. Unethical purchasing practices retard fair business competitions since the kickback from a deal rather than concern for the company's benefits becomes the basis for purchasing. With the business environment in general becoming increasingly competitive and tumultuous in recent years, purchasing professionals continue to face a challenging ethical environment. Hence, their ethical behavior when faced with such dilemmas has become an issue of concern.

Purchasing ethics is based on the principles which people act out of habit in the business world, and may be viewed as an extension of trade practices and rules which businesspeople in a society regard as important to maintain good relationships. (Joyce, 2006). Unethical behavior in the purchasing process is sometimes considered as even more unethical, possibly because larger amounts of money and personal enrichment of the individual are often involved. Unethical behavior by purchasers may damage relations within the purchasing department, the relationship with other departments in the company, and with suppliers as well (Badenhorst, 1994). Purchasing professionals are likely to face ethical issues, particularly as multiple suppliers compete for the business and may thus offer gifts or favors in return for securing a sale (Badenhorst, 1994; Browning & Zabriskie, 1983; Trawick, Swan & Rink, 1989; Turner et al., 1995; Wood, 1995). As boundary

spanners of a company, purchasing professionals also face ethical issues more subtle than gift giving because tension may occur between the purchasing professional's responsibility to both the employer and the supplier. Acting as an agent for the company, the purchasing professional's responsibility is to achieve the best possible negotiation with the supplier with regard to quality, price, and delivery date. Purchasing professionals could interpret this responsibility to mean that deception and manipulation of the supplier is an accepted means of achieving the desired outcomes.

An amount of researchers have proposed several ethical issues encountered by purchasing professionals. Forker and Janson (1990) concluded eight ethical issues in purchasing: (1) exaggerating a buyer's or a supplier's problem to achieve a desired outcome, (2) giving preferential treatment to purchasers or suppliers that top management prefers, (3) allowing personalities to influence buying/selling transactions, (4) engaging in the practice of reciprocity, (5) offer/acceptance of free gifts, meals, and trips, (6) seeking/giving information on competitors' quotes, (7) gaining competitive information unfairly, and (8) showing bias against salespeople who circumvent the purchasing department. According to a survey conducted by Cooper, Frank and Kemp (1997) on the members of National Association of Purchasing Management, of the forty-four ethics-related issues in purchasing management, the top three ethical issues ranked by the purchasing professionals were (1) showing partiality toward suppliers preferred by upper management, (2) allowing personalities to improperly influence the buying decision, and (3) failure to provide prompt, honest responses to customer inquiries and requests. Carter (2000) suggested that ethical issues encountered by purchasing managers consist of two dimensions: deceitful practices and subtle practices. Deceitful practices include activities such as using obscure contract terms to gain advantage of suppliers; subtle practices encompasses somewhat more subtle activities such as showing favoritism when selecting suppliers. In general, gifts and bribes, accepting business meals, preferential treatment for certain suppliers or bidders, reciprocity, lying or exaggeration to suppliers, and allowing personal likes or dislikes to enter into negotiations have been identified as possible ethical issues in purchasing (Razzaque & Hwee, 2002).

Up to date, considerable attention has been paid to the ethics of purchasing professionals. However, only a few studies was made to study ethical decision-making of purchasing professionals (Ford et al., 2000; Landeros & Plank, 1996; Lin & Ho, 2009; Motwani et al., 1998; Plank et al., 1994; Razzaque & Hwee, 2002; Robertson & Rymon, 2001; Tadeballi et al., 1999; Turner et al., 1994, 1995). Plank et al. (1994) designed five vignettes to assess U.S. purchasing professionals' ethical perceptions of questionable purchasing situations, and found that the respondents' ethical decision- makings were primarily based on values of professional responsibility, beneficence, justice, and truth. Turner et al. (1994) explored U.S. purchasing professionals' intention to accept gratuities, and concluded that formal written policies and upper level management have significant impacts on reducing the acceptance of gratuities. Turner et al. (1995) investigated U.S. business students' perceptions of gratuity acceptance, and also concluded that formal written ethics policies would decrease respondents' intention to accept gratuities.

Landeros and Plank (1996) used the Multidimensional Ethics Scale (MES) to assess U.S. purchasing professionals' ethical intention to conduct five questionable purchasing situations, and validated the applicability of the MES. Motwani et al. (1998) explored Indian purchasing managers' awareness of some questionable purchasing practices, and found that the respondents reacted less ethically to questionable situations than the U.S. managers. Tadeballi et al. (1999) compared the difference in ethical perceptions regarding some questionable purchasing situations between the U.S. and Mexican purchasing professionals, and concluded that culture would affect purchasing professionals' ethical perceptions.

Ford et al. (2000) used the Defining Issues Test (DIT) to assess ethical judgment development of Japanese purchasing professionals, and found that the respondents would focus more on the conventional level than on the post-conventional level of ethical judgment while making ethical decisions. As the conventional level is characterized by the adherence to norms which have been established by external groups such as society and peer groups (Kohlberg, 1969), these conventional-level purchasing managers may be concerned with mutually satisfying outcomes and group harmonization while making ethical decisions. Robertson and Rymon (2001) studied the deceptive behavior of purchasing professionals, and found that purchasing professionals' intention to conduct deceptive behavior was influenced by the perceived pressure to perform and ethical ambiguity of ethics codes. Razzaque and Hwee (2002) used the MES to assess Singaporean purchasing professionals' ethical perceptions for some questionable purchasing practices, and argued that their ethical awareness would be associated with some individual and organizational factors. Lin and Ho (2009) used the DIT to compare ethical judgment development of purchasing professionals in Taiwan and China, and found that purchasing professionals in these two areas focused more on the conventional level than on the post-conventional level of ethical judgment. Chinese purchasing professionals focused more on the conventional level and less on the post-conventional level than Taiwanese respondents.

In summary, previous studies on purchasing professionals' ethical decision-making analyzed only one part of the ethical decision-making process. Some focused on ethical sensitivity and awareness (Motwani et al., 1998; Razzaque & Hwee, 2002; Tadeballi et al., 1999); some on moral development (Ford et al., 2000; Lin & Ho, 2009; Plank et al., 1994); and some on ethical intention (Landeros & Plank, 1996; Robertson & Rymon, 2001; Turner et al., 1994, 1995). None of them analyzed two or more parts of ethical decision-making process simultaneously. According to Rest's (1986) ethical decision-making model, a widely accepted model about ethical action, the process of ethical decision making consists of ethical sensitivity, ethical judgment, ethical intention, and ethical behavior. Therefore, to fill the research gap, it is necessary to analyze simultaneously ethical sensitivity, ethical judgment and ethical intention of purchasing professionals.

ETHICAL DECISION-MAKING

Ethics is a set of societal-based principles that specify the right and wrong ways to conduct oneself in intentional situations and that have the potential to affect others in positive or negative ways. Ward, Ward, and Deck (1993) define ethics as a process used to determine what is right for a given situation balancing of both inner and outer considerations tempered by each individual's unique combination of experiences and learning. Ethics shapes the principles that provide prevailing justifying reasons for pursuing any course of action (Duska & Duska, 2003). It refers to the field of inquiry that concerns the actions of people, in situations where these actions have effects on the welfare of both oneself and others. An individual will make an ethical decision when he/she faces an ethical dilemma that there is uncertainty about how to balance competing benefits and values.

Ethical decision-making is a complicated and sophisticated psychological process. Several ethical decision-making models have been proposed in the literature. However, when discussing theories related to an individual's ethical decision-making, it is hardly to neglect James Rest's (1986) four-component model of ethical action. This model describes the process of ethical decision making, and is perhaps the most widely accepted model about ethical decision-making in psychology (Jones, Massey & Thorne, 2002; Loe, Ferrell & Mansfield, 2000; Trevino, Weaver & Reynolds, 2006). While making ethical decision, an individual must be able to interpret a situation and understand the possible actions, who would be affected, and how affected parties might perceive the effects on their welfare; to engage in ethical judgment when a course of action is formulated; to decide which values are most important in a situation containing a moral dilemma; and to execute and implement a plan of action (Rest, 1986). The four components in Rest's (1986) model include ethical sensitivity (awareness), ethical judgment, ethical intention (motivation), and ethical behavior (character).

Ethical sensitivity is the ability of the decision maker to recognize an existing ethical problem, interpret the situation, and take various roles to understand how that proposed action would affect others. It refers to the identification of the ethical issue, and includes interpreting the situation, role taking about how various actions might affect the parties concerned, imagining the cause-effect chain of events, and being aware that there is a moral problem when one exists. Ethical judgment involves considering which actions are ethically correct as well as which particular action would be most justified, and it is directly associated with cognitive moral development (Jones et al., 2002; Kohlberg, 1969). It refers to the ethical judgment of the ideal solution to a particular dilemma, and includes judging which action and moral philosophy would be most justifiable in a moral sense. Ethical intention means the degree of commitment with which one will conduct ethical actions and behaviors, the extent to which one will put more emphasis on moral values than other values, or the extent to which taking charge to bring about ethical results. It refers to the ethical intention of whether to comply or not to comply with the ethical judgment, and includes the degree of commitment to taking the moral course of action, valuing moral values over other values, and taking personal responsibility for moral outcomes. Ethical behavior addresses the essential characteristics to attain needed ethical actions or behavior such as the ability of conquering weakness and temptation, having strength and courage, and persisting with a moral sense of duty. It refers to the action of carrying out the ethical intention, and includes persisting in a moral task, having courage, overcoming fatigue and temptation, and implementing subroutines that serve a moral goal (Rest, 1986).

According to Rest's (1986) model, the ethical decision-making process is initiated by ethical sensitivity, that is, the recognition that a particular situation will affect the welfare of others. Ethical sensitivity is the first step toward making an ethical decision. Specifically, it is a general ability to recognize the moral issues inherent in a situation and to interpret a situation as involving moral components (Rest, 1986). Jones (1991) states that ethical sensitivity involves the ability to recognize that one's action will affect others and that those actions are voluntarily chosen and not committed under duress. Furthermore, although professional codes of conduct can provide people guidelines in business activities, the incompleteness and vagueness of these rules sometimes require employees to make professional judgment for situations without unequivocal technical solutions. Professional judgment frequently involves the resolution of ethical dilemmas (Gaa, 1994; Lampe & Finn, 1992; Moizer, 1995; Thorne, 2000). Ethical dilemmas may be decisions for which there is no single, ethically correct answer. Ethical judgment is a necessary component of ethical decision-making because many difficult dilemmas are ethically ambiguous, meaning that they can be viewed from a strategic perspective (non-ethical perspective), an ethical perspective, or a perspective that involves a combination of both (Butterfield, Trevino, & Weaver, 2000). In addition to ethical sensitivity and ethical judgment, ethical intention is the third component of Rest's (1986) model of ethical action. It refers to making a decision to act on the basis of ethical judgment. Intention is the indication of how hard an individual is willing to try, and of how much of an effort he or she is willing to exert in order to perform a behavior (Ajzen & Fishbein, 1980). According to the theory of planned behavior (Ajzen, 1985), intention is the immediate antecedent of behavior, though there may be a number of factors that can influence the relationship between intention and behavior (Ajzen, 1985). Therefore, a person's ethical intention will be a direct predictor of his or her ethical behavior. For instance, accountants who possess higher ethical intention will be more likely to act ethically.

Although there are some arguments about whether or not all of these components are interrelated (Chan & Leung, 2006; Karande, Shankarmahesh, Rao & Rashid, 2000; Thorne, 2000; Trevino, 1986), Rest, Narváez, Bebeau and Thoma (1999) assume that the overall progress of moral development can be viewed in terms of how well the progress in all four components leads to externally recognizable moral behavior. Rest's (1986) model that describes how various cognitive structures and processes combine to produce an individual's response to an ethical dilemma has been successfully applied to provide insights into ethical decision-making in various research areas (e.g., Jones, 1991; Jones et al., 2002; O'Fallon & Butterfield, 2005; Thorne, 2000; Trevino et al., 2006).

In summary, ethical decision-making is a way of resolving conflicts where such ethical conflicts are present. Rest's (1986) model of ethical action is the most widely accepted model in ethical decision process. Researchers have found it to be a valid model of ethical decision-making in business on a global scale (Jones et al., 2002; Loe et al., 2000; Trevino et al., 2006). Therefore, this paper will explore ethical decision-making of purchasing professionals based on Rest's model. We will investigate purchasing professionals' ethical sensitivity, ethical judgment, and ethical intention in the study.

RESEARCH HYPOTHESIS

Both Taiwan and China are influenced by the Chinese culture; however, these two societies have been separated and developing independently for about 60 years. Taiwan has developed to some extent following the Western free-market model while retaining traditional Chinese culture. On the other hand, China has long been socialist. The Cultural Revolution in the 1960s, an ideological movement, has left China scarred with great cultural and economic losses. Taiwan is regarded as a capitalistic and democratic society; whereas China is considered a socialistic and centralist society. Under different political and economic systems, people in Taiwan and China are likely to have some differences in behaviors and cultural values. Hofstede's survey (Hofstede & Hofstede, 2005) also showed that these two countries scored more or less differently on each cultural dimension.

Up to date, to the best of authors' knowledge, there is no literature comparing ethical decision-making of purchasing professionals in Taiwan and China. Only a few studies have revealed that businesspeople and business students in Taiwan behave to a certain extent differently from those in China. Using samples of purchasing professionals in Taiwan and China, Chang and Ding (1995) found that significant differences existed between Taiwanese and Chinese respondents in the integration and Confucian work dynamism dimensions measured by the Chinese Value Survey. Wu (2003) found that business students in these two societies showed more or less differences in ethical decision making for selected scenarios. Chinese business students displayed different levels of moral development from their Taiwanese counterparts. Lin and Ho (2009) used the DIT to compare the development of ethical judgment of purchasing professionals in Taiwan and China, and found that Chinese purchasing professionals focused more on the conventional level and less on the post-conventional level than Taiwanese respondents. Therefore, this study proposed a research hypothesis that *purchasing professionals in Taiwan and China will demonstrate differences in ethical decision-making process.*

RESEARCH METHODOLOGY

MEASUREMENT

The Multidimensional Ethics Scales (MES) was used to measure purchasing professionals' ethical decision making which includes ethical sensitivity, ethical judgment, and ethical intention. The MES, developed by Reidenbach and Robin (1988), uses well-constructed hypothetical business-specific scenarios to examine subjects' ethical responses. The MES comprises a multi-item scale on which respondents indicate the extent to which they believe that a particular action, described in a scenario at the start of the instrument, is ethical or otherwise, according to a given ethical criterion. The MES permits insights into the cognitive ethical decision making process. Reidenbach and Robin (1988, 1990) summarized five ethical philosophies and included them in the MES instrument. These five ethical philosophies are justice, relativism, egoism, utilitarianism and deontology. The measuring scale of MES consists of several items which are grounded in each of the five philosophies.

Since its initial development, the MES has been widely used in the area of business ethics research (e.g., Cohen, Pant & Sharp, 2001; Hudson & Miller, 2005; Kujala & Pietiläinen, 2007). While the MES is a useful instrument in business ethics research, only a limited number of studies apply the MES to purchasing ethical issues. Landeros and Plank (1996) used the MES to assess U.S. purchasing professionals' ethical intention to conduct five questionable purchasing situations, and validated the applicability of the MES. Razaque and Hwee (2002) used the MES to assess Singaporean purchasing professionals' ethical perceptions for some questionable purchasing practices, and argued that their ethical awareness would be associated with some individual and organizational factors. However, these studies only use one purchasing scenario in the MES instrument, and did not simultaneously analyze the ethical sensitivity, ethical judgment, and ethical intention of purchasing professionals. In the study, we attempted to use the MES to explore the differences between purchasing professionals from Taiwan and China in ethical sensitivity, ethical intention, and ethical judgment to well-known ethics philosophies.

SAMPLE

To test research hypotheses, data were collected through a mail survey of purchasing professionals across a broad spectrum of industries in Taiwan and China. Because of difficulty in getting a list of all purchasing professionals in these areas, we employed the snowball sampling concept to build the sample frame. With the aid of purchasing associations, some professionals in Taiwan and China were invited to participate on the basis of their having purchasing responsibilities for their organizations. Starting with these participants, the snowball sampling method was used to identify other professionals who had purchasing responsibilities for their organizations. Respondents who agreed to participate were asked to suggest the names of other individuals that were then contacted, either by e-mail or telephone. Care was taken to ensure that the individuals were actually involved in purchasing functions. Because several Taiwanese companies have invested in China, some purchasing professionals in Mainland China came from Taiwan. These professionals were categorized into Taiwanese group. Thus, we built a list of purchasing professionals in Taiwan and China.

A sample of 1000 purchasing professionals was randomly selected from the lists of purchasing professionals; 500 in Taiwan and 500 in China. These purchasing professionals were contacted by researchers via e-mail or telephone to solicit their cooperation. A packet containing a cover letter with the promise of protecting the confidentiality of responses, a questionnaire, and a pre-addressed return envelope was mailed to each of the sampled purchasing professionals. Two weeks after the questionnaires were mailed, a follow-up to the 1000 purchasing professionals was conducted by e-mail or telephone to remind them of the importance of their responses and thank them for their assistance. A total of 227 respondents in Taiwan and 193 in China returned the questionnaires. Discarding incomplete response, accordingly, there is a sample size of 211 purchasing professionals in Taiwan and 182 in China in the subsequent analysis. The effective response rate is 42.2% in Taiwan and 36.4% in China.

To evaluate the non-response bias, it would be desirable to compare respondents with non-respondents along known characteristics. Unfortunately, we were unable to have access to information about non-respondents that could allow us to perform this analysis. Following the suggestion that late respondents tend to be more similar to non-respondents than early respondents in mail surveys (Armstrong and Overton, 1977), we were, however, able to use the wave analysis, which measures non-response bias by comparing respondents who respond readily to the survey with those who respond after the follow-up steps are taken. Comparisons of survey results that were received after the mailing and after the follow-up revealed no significant differences between the two groups in the level of variables. Therefore, the non-response bias is not significant in the study.

RESEARCH FINDINGS AND DISCUSSIONS

A summary of the ethical decision makings of respondents is illustrated in Table 1. According to the *t* test, there are significant differences in ethical sensitivity, ethical intention and ethical judgment between purchasing professionals in Taiwan and China.

TABLE 1: A SUMMARY OF ETHICAL DECISION MAKINGS OF RESPONDENTS

	Taiwan	China
Ethical sensitivity	5.29	4.86
Ethical intention	5.31	4.95
Ethical judgment	Justice/Egoism/Deontology	Justices/Deontology

The Taiwanese purchasing professionals evaluate ethical dilemma significantly according to justices, egoism and deontology; but their Chinese counterparts evaluate dilemma by justices and deontology. Justice refers to the idea of fairness to all. It can be taken as a virtue ethics (Flory, Phillips, Reidenbach & Robin, 1992). An individual chooses to perform an action for reasons of justice because of his/her belief in moral equity, to create equitable treatment or to make all scales seem fair for everyone concerned with the given ethical dilemma. Egoism means the extent to which one chooses an action based on self-interest. Egoistic actions are presumed ethical if they promote an individual's long-term interests. Deontology means the extent to which an action is consistent with an individual's duties or unwritten obligations. Deontological actions focus on the principles of right and wrong but only to the duties defined by the actor, which may include unwritten or implied contracts or social obligations. However, relativism and utilitarianism are not significantly taken into account while both Taiwanese and Chinese purchasing professionals evaluate ethical dilemma. Relativism can also be taken as a virtue ethics. It is the extent to which an action is considered acceptable in a culture. Actions taken for relativistic reasons are those where certain rules may not seem universal, i.e., the professional-specific rules that may be acceptable in one culture may not be so in another. Utilitarianism is the extent to which an action leads to the greatest good for the greatest number of people. Utilitarian actions are those done for the greatest good, in contrast to egoistic actions (Flory et al., 1992).

CONCLUSIONS

This study has explored the ethical decision-making of purchasing professionals in Taiwan and China. The research findings have revealed that there are significant differences in ethical sensitivity, ethical intention and ethical judgment between purchasing professionals in Taiwan and China. The study can contribute to a better understanding of ethical decision-making of purchasing professionals in Taiwan and China. While most previous studies focused on purchasing ethics in the Western society, the current study can make significant contributions towards the ethics literature by providing valuable empirical insight into ethical decision making in the context of purchasing in Taiwan and China – a non-Western environment.

The study also contributes to make up for the lack of research on analyzing simultaneously two or more components of ethical decision-making of purchasing professionals. This project provides a thorough analysis of ethical decision-making of purchasing professionals by analyzing purchasing professionals' ethical sensitivity, ethical judgment, and ethical intention, and the influences of individual and organizational factors on ethical decision making process. Furthermore, the research findings have profound implications for Taiwanese and Chinese businesses as it can provide a basis for understanding their purchasing professionals' ethical decisions towards questionable practices in purchasing situations. This study might help top management to establish guidelines to help purchasers to act ethically when facing dilemmas and to prevent them from resorting to unethical practices. Our study can give an insight into ethical decision making of Chinese and Taiwanese purchasing professionals, and helps Western marketers to uncover the basic values of these people with whom they negotiate.

Like any other ethics research, this study has the potential to suffer from responses that state what is socially desirable, not what is practiced. The fact that the survey was conducted voluntarily and anonymously may have minimized this problem to some extent. In addition, this study has limited external validity as the sample frame is restricted to Taiwan and China. This might limit the generalization of the results of the study to the other countries. Making generalizations about the ethical decision making of purchasing professionals in other countries based on the results of this study may not be appropriate without further research. With the increasing globalization in business environment, contemporary industrial marketers have increasing opportunities to communicate with purchasing professionals with different cultural backgrounds. The current study has provided the evidence that ethical decision makings of purchasing professionals are apparently influenced by the country factor as well as several demographic and institutional variables. Culture plays such a potentially important role in ethical decision making. Therefore, understanding the possible cross-cultural differences in ethical decision makings of purchasing professionals is a relevant work. Future research can put more attention on examining the ethical decision makings of purchasing professionals in multi-country settings.

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