

The impact of cultural differences and moral intensity on ethical decision-making: Evidence from France and China
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El impacto de las diferencias culturales y la intensidad moral en la toma de decisiones éticas: evidencia de Francia y China

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Résumé de l'article

L'originalité de l'étude réside dans son investigation des différences culturelles dans le processus de décision éthique des acheteurs. Notre recherche mobilise six scénarios reproduisant des situations d'achat typiques en France et en Chine. Un échantillon de 366 acheteurs professionnels (203 français et 163 chinois) a été utilisé pour examiner les six caractéristiques du processus décisionnel développé par Jones (1991).

Notre recherche indique que les acheteurs chinois reconnaissent davantage les enjeux éthiques que les acheteurs français et entendent agir de manière plus éthique sur une dimension : la proximité. En revanche, les acheteurs français entendent agir de manière plus éthique que les acheteurs chinois sur trois autres dimensions : l'immédiateté temporelle, la probabilité d'effet et la concentration de l'effet.

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El impacto de las diferencias culturales y la intensidad moral en la toma de decisiones éticas: evidencia de Francia y China

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ABSTRACT

The originality of this study lies in its investigation of cultural differences in the ethical decision-making process of purchasers. Our research mobilizes six scenarios that reproduce typical purchasing situations in France and China. A sample of 366 professional purchasers (203 French and 163 Chinese) was used to examine the six characteristics of the decision-making process developed by Jones (1991).

Our research indicates that Chinese purchasers recognize ethical issues more than French purchasers and intend to act in a more ethical way regarding one dimension defined: proximity. By contrast, French purchasers intend to act in a more ethical way than Chinese buyers regarding three other dimensions: temporal immediacy, probability of effect and concentration of effect.

Keywords: Cultural differences, ethical decision-making, locus of control, moral intensity

Résumé

L'originalité de l'étude réside dans son investigation des différences culturelles dans le processus de décision éthique des acheteurs. Notre recherche mobilise six scénarios reproduisant des situations d'achat typiques en France et en Chine. Un échantillon de 366 acheteurs professionnels (203 français et 163 chinois) a été utilisé pour examiner les six caractéristiques du processus décisionnel développé par Jones (1991).

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Mots-Clés : Différences culturelles, prise de décision éthique, locus of control, intensité morale

Resumen

La originalidad de este estudio radica en su investigación de las diferencias culturales en el proceso de toma de decisiones éticas. Nuestra investigación moviliza seis escenarios que reproducen situaciones de compra típicas en Francia y China. Se utilizó una muestra de 366 profesionales (203 franceses y 163 chinos) para examinar las seis características del proceso de toma de decisiones desarrollado por Jones (1991).

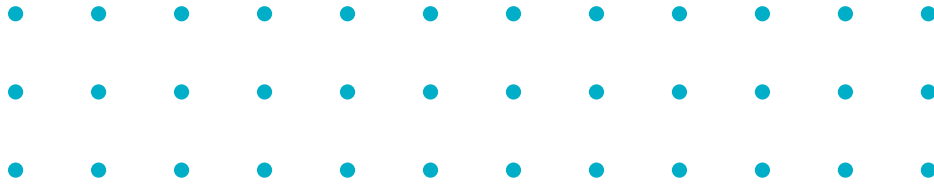
Los compradores chinos reconocen las cuestiones éticas más que los franceses y tienen la intención de actuar de una manera más ética con respecto a la proximidad. Por el contrario, los compradores franceses pretenden actuar de forma más ética que los compradores chinos con respecto a otras tres dimensiones: inmediatez temporal, probabilidad y concentración de efecto.

Palabras Clave: Diferencias culturales, toma de decisiones éticas, locus of control, intensidad moral

Funding and ethical considerations: This study was not externally funded. This study does not involve any research with animals. All procedures in the study involving human participants are in accordance with the ethical standards of the institutional and/or national research committee and the 1964 Declaration of Helsinki and its later amendments or comparable ethical standards. Informed consent was obtained from all individual participants involved in the study.

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Consideration of buyers' judgment of the ethical aspects of their relationships with their leading suppliers and the outsourcing chain is a recent global phenomenon (Goujon Belghit *et al.* 2019; Ho and Christian 2012). This is mainly due to the introduction of national laws on the moralization of business life and the importance stakeholders place on corporate reputation. This moralization of business life differs from one country to another and from one culture to another (Hofstede 2011; Razzaque and Hwee 2002).

This trend offers researchers in the purchasing field new perspectives on ethical decision-making. Cross-cultural literature on ethics suggests that cultural factors have a significant impact on ethical decision-making processes and practices in business (Ahmed *et al.* 2003; Jia and Rutherford 2010; Vitell *et al.* 1993; Vitell and Patwardhan 2008; Westerman *et al.* 2007). In comparative and cross-cultural studies, researchers often select China as a country of reference for comparison with Western societies (Shafer *et al.* 2007; Singh *et al.* 2007; Vitell and Patwardhan 2008), justifying their choice on two main reasons. First, according to Hofstede's (2011) cultural dimensions, China has a distinct culture with different values and behaviours to the West. Second, it is one of the most important locations for foreign direct investment. China is also a significant global sourcing and procurement centre for multinationals, and SMEs frequently purchase materials and products in this market (Salmi 2006). In order to understand how cultural factors, alongside individual, organizational and issue-related characteristics, influence professional purchasers' perception, judgment and intention in ethical decision-making processes, our research examines a comparative cultural dimension.

In this article, we consider ethics as a behavioural science and decision-making in the context of conscious and deliberate actions to achieve a goal. Ethics is the basic principle of correct behaviour, especially regarding a specific person, profession or activity (Husser *et al.*, 2014; Razzaque and Hwee, 2002).

The objective of our research is to understand individuals' decision-making processes when faced with dilemma situations, which are inspired by Jones (1991), in a specific multicultural context. Academics specializing in ethics in the purchasing field often study solely local or national issues (Frey, 2000; Haines *et al.* 2008; Ho and Christian 2012; Hofstede and Hofstede 2001; Husser *et al.* 2014; Razzaque and Hwee 2002; Turner *et al.* 1995). Our research aims to produce empirical and multicultural findings in the specific context of purchasing. This is a new line of research because it investigates how purchasers from different companies and of two different nationalities react when faced with the same six dilemma situations, characterized by high or low intensity. From a theoretical perspective, our research continues Hofstede's well-known work, which clearly indicates that French and Chinese culture are distinct. It is important to learn more about these differences in terms of the concept of ethics. Jones's (1991) work does not address cultural differences in the ethical decision-making process. Indeed, the international context required to investigate this perspective. From a managerial perspective, the topic of this

research encourages professionals to adapt their business practices to the cultural context. Hofstede's approach has been criticized for presenting a colonialist view of the world (Fougère and Moulettes, 2007). In our study, we had the opportunity to work as a team with French and Chinese researchers and professionals.

The originality of this academic study is also demonstrated by the way in which it examines how Chinese and French individuals in particular make ethical decisions in the specific context of purchasing. In this research, we have developed new scenarios, directly inspired by Jones's (1991) work to investigate which variables affect purchasers' judgment and intention to act ethically when faced with dilemma situations. Most academic articles regarding ethical decision-making (EDM) stages are focused on the relationship between recognition and intention to act (Valentine and Godkin, 2019). In this paper, we consider that judgment represents the stage at which an individual uses a variety of strategies to determine which courses of action are morally right or wrong. The intention to act concept represents the stage at which an individual decides to behave in an ethical or unethical manner. Our research analyzes the relationship between judgment and intention to act in the EDM process in two different cultural contexts. As far as we know, no academic study has previously analyzed the impact of cultural variables on purchasers' EDM based on the evaluation of a specific situation involving ethical issues and the relationship between cultural factors and final intentions in a specific context. Moreover, no previous research has used a proportional odds logistic regression model (McCullagh, 1980) to investigate variability in the ordinal outcomes associated with explanatory variables in the field of management. The ultimate goal of this study is to improve academic knowledge in the field of EDM defined by Jones (1991) and to encourage professionals to adapt their ethical business practices to the cultural context.

Theory and Development of Hypotheses

Trevino (1986) and Jones (1991) demonstrate that, in the specific context of the decision-making process when individuals are faced with ethical situations, the intensity of the moral issue constitutes a major factor. This moral intensity, which is defined in the well-known Jones (1991) study as "the extent of issue-related moral imperative in a situation," contains six key elements: magnitude of consequences, social consensus, probability of effect, temporality, proximity and concentration of effect. The concept of moral intensity is clearly multidimensional (Barnett and Valentine, 2004).

Jones (1991) defines magnitude of consequences as the total amount of harm or benefit to individuals affected by a moral decision. Social consensus concerns the judgment of right or wrong by a social group according to criteria agreed by the group. Probability of effect reflects the likelihood that an event may cause damage (or benefit). Temporality refers to the amount of time that elapses between a decision and its related consequences; here, shorter time periods represent higher levels of immediacy. Proximity

represents the feeling of nearness or closeness (psychologically, culturally, physically or socially) that the moral agent holds for the recipients of the moral action. Finally, concentration of effect refers to the number of people affected by a specific decision with a fixed magnitude of consequences.

Group 1: Moral Intensity

Many empirical studies show that moral intensity affects stages in the EDM process [Barnett 2001; Barnett and Valentine 2004; Carlson *et al.* 2002; Frey 2000; Ho and Christian 2012; Husser 2019; Singer 1996; Singer and Singer 1997; Valentine and Godkin 2019]. More specifically, Singhapakdi *et al.* (1996, 1999) and Tsalikis *et al.* (2008) show that perceived moral intensity increases individuals' judgment about ethical situations and affects their intentions to act in accordance with their ethical values.

Robin *et al.* (1996) reveal that the importance of the ethical issue (high intensity versus low intensity) is positively associated with both ethical judgment and intention to act in an ethical way. Barnett and Valentine (2004) also demonstrate, through a sample of sales representatives, that the six dimensions of moral intensity are associated with individuals' ability to judge and evaluate ethical issues as well as their intentions to act ethically. Husser *et al.* (2019) reach similar conclusions for recognition and ethical intentions in a purchasing context. According to Valentine and Godkin (2019), higher intensity of an ethical issue appears to drive enhanced demand for information and stronger intentions to act ethically. Goujon Belghit *et al.* (2019) establish a positive correlation between judgment and ethical intentions in the logistics field. Moreover, Hunt and Vitell (1986) demonstrate that culture is a key factor influencing the EDM process and, more specifically, judgment and intention to act ethically. They state that the US and China present cultural differences in reference to Hofstede's dimensions (1984). These studies lead us to devise the following hypotheses:

H_{1a}: The relationship of stronger moral intensity dimension and more ethical judgment in decision-making depends on cultural background.

H_{1b}: The relationship of stronger moral intensity dimension and more ethical intentions [in decision-making] depends on cultural background.

Group 2: Cross-cultural Construct

Cultural factors, such as traditions, values and customs, may influence an individual's perception of ethical situations, behavioural norms and ethical judgments, as well as EDM (Ahmed *et al.* 2003; Jia and Rutherford 2010; Oumlil and Balloun 2009; Vitell *et al.* 1993; Vitell and Patwardhan 2008; Westerman *et al.* 2007). In making comparisons across cultures, Hofstede (2011) proposes a typology of five factors: collectivism/individualism, power distance, uncertainty avoidance, masculinity/femininity and long-term/short-term orientation. These dimensions are often used to investigate differences in how individuals handle ethical issues (Batten *et al.* 1999; Singhapakdi *et al.* 1999; Vitell *et al.* 1993; Vitell and Patwardhan 2008).

In a collectivist culture, business practitioners tend to protect group interests and comply more with group and intra-organizational norms that are established in formal and/or informal professional codes of ethics. People from individualist societies, such as France, are more concerned with their own self-interests and tend to be less influenced by group norms (Lin and Ho 2009; Robin *et al.* 1996; Vitell *et al.* 1993; Vitell and

Patwardhan 2008). People from societies with a smaller power distance and lower uncertainty avoidance look more to their peers and informal norms than to their superiors and formal norms because they favour learning from intimate personal groups rather than from formal authorities and they are more tolerant of deviations from group norms (Vitell *et al.* 1993; Vitell and Patwardhan 2008). In a masculine society, dominated by personal achievement and material success, individuals tend to engage more easily in unethical behaviours than those from feminine cultures if their actions help them to achieve personal success and enrichment (Hegarty and Sims 1979; Vitell *et al.* 1993). The difference between long-term and short-term orientation is in the priority given to the link with the past while dealing with the challenges of the present and the future (Franke *et al.* 1991). Cultures with a long-term orientation are usually pragmatic (Salmi 2006).

Compared to France, Chinese society is more collectivist, masculine and long-term oriented (Hofstede and Bond 1988; Vitell and Patwardhan 2008). It also rates much higher in uncertainty avoidance and slightly higher in power distance (Hofstede 2011). National cultural differences lead to divergences in relation to ethical perception, judgment and intention. By examining the relationships among all aspects of moral intensity and intentions in situations involving an ethical issue for different cultural groups, Salmi (2006), Singh *et al.* (2007) and Vitell and Patwardhan (2008) show the existence of gaps in business ethical issues related to moral intensity between China and several Western countries. Furthermore, Vitell *et al.* (1993) indicate that traditions, values and customs may influence individuals' perceptions of ethical situations, behavioural norms and ethical judgments. By mobilizing the previously described five cultural dimensions (Hofstede 1983; 1984), several researchers have found that China differs from Western countries in business ethical issues related to moral reasoning (Chang and Ding 1995; Singh *et al.* 2007; Vitell *et al.* 1993; Vitell and Patwardhan 2008).

In the French context, Husser *et al.* (2014; 2019) demonstrate that purchasers face issues when they encounter an ethical dilemma. However, in 2017, the French anti-corruption law addressing transparency, anti-corruption and economic modernization came into force. This recent economic development could affect French purchasers' judgment and intentions to act in an ethical way. Based on the identified literature, we have devised the following hypotheses in the purchasing context:

H_{2a}: The degree to which purchasers judge purchasing practices that create a dilemma as unethical depends on their cultural background.

H_{2b}: The degree to which purchasers' intentions become ethical depends on their cultural background.

Group 3: Individual Differences Construct

We analyze individual differences through the following elements: locus of control and demographic variables related to individuals, such as education, age, gender and experience in the purchasing field. Many scholars consider that demographic variables are determinant when carrying out scientific research on ethical recognition, judgment and intentions (Fritzsche and Becker 1984; Husser *et al.* 2019; Razaque and Hwee 2002). Since the 1990s, many researchers have examined individual differences in management studies and have produced converging results (Goujon Belghit *et al.* 2019; Ho and Christian 2012; Valentine and Godkin 2019). In the specific field of purchasing, Ruegger and King (1992), Husser (2019) and Turner *et al.* (1995) conclude that young purchasers are

less ethical than senior individuals because they may be tempted to accept presents or free gifts. Moreover, the literature review reveals similar results when analyzing the influence of gender on the EDM process (Ho and Christian 2012; Razzaque and Hwee 2002). Several studies find that women exhibit stronger ethical attitudes than men (Husser *et al.* 2014; Marta *et al.* 2008; Nguyen *et al.* 2008; Oumlil and Balloun 2009; Sweeney *et al.* 2010).

Purchaser managers' level of education also appears to be relevant (Ho and Christian 2012; Husser *et al.* 2014; Lin and Ho 2009) as the more educated they are, the more rigorous they will be in their appreciation of an ethical situation. In the Chinese context, scholars identify a significant but negative correlation between purchasers' level of experience and their willingness to disclose confidential proposals. Chinese purchasers tend to magnify the reality in order to increase their chances of obtaining a favourable deal.

Finally, we consider personality variables. The locus of control reflects individuals' beliefs about the relationship between their behaviour and its consequences (Rotter 1966). As described by Forte (2005), individuals who determine for themselves whether an ethical behaviour is present demonstrate an internal locus of control whereas those who expect others to evaluate the morality of a situation have an external locus of control. According to Trevino's study (1986), managers who refer to an internal locus of control are more consistent in their moral judgments and in their actions than those who recall an external locus of control. The former also appear to present a higher degree of morality than the latter (Hegarty and Sims 1979). Thus, it is reasonable to assume that purchasers' locus of control is a determinant in their perception of a dilemma situation and in their intention to behave ethically, as shown in the Chinese purchasing context (Ho and Christian 2012; Razzaque and Hwee 2002). These assumptions lead us to the next hypotheses:

H_{3a}: Ethical judgment-making depends on purchasers' individual characteristics (age, gender, educational background, experience in purchasing activities, locus of control and cultural background).

H_{3b}: Ethical intentions depend on purchasers' individual characteristics (age, gender, educational background, experience in purchasing activities, locus of control and cultural background).

Group 4: Organizational Construct

In order to meet organizational objectives, managers, who are under pressure to succeed, feel the need to compromise their personal values (Ho and Christian 2012; Jones and Ryan 1998). In our study, the organizational variables that may affect purchaser judgments in a dilemma situation include size, activity sector and organizational control. Turner *et al.* (1995) find a link between purchasers who admit to transgressing morality in their practices and the activity sector.

Razzaque and Hwee (2002), Babin *et al.* (2004) and Salmi (2006) determine that the perception and intention of behaving ethically are influenced by a company's type of activity. Moreover, Murphy *et al.* (1992) and Husser (2014) demonstrate that the size of the company affects managers' decisions to behave ethically. Purchasers from larger companies prefer to avoid unethical attitudes whereas those who work for smaller and medium-sized organizations evaluate dilemma situations less critically (Husser *et al.* 2014; Serwinek 1992). Small and medium-sized firms are often unable to make use of economies

of scale to compete, which can force their managers to make less ethical decisions (Husser *et al.* 2014). More precisely, Marta *et al.* (2008) demonstrate that managers in a larger organization tend to behave more ethically than those who work for a smaller company. Forte (2005) indicates that the locus of control also influences the ability of managers to initiate a moral approach and to establish an ethical climate within their team. She makes several recommendations, such as investigating the link between managers' locus of control and their willingness to be involved in leading moral activities in their day-to-day work within their microsocial environment.

The microsocial ethical environment of proximity (MEEP) refers to the infra-organizational environment in which executives manage their daily sourcing activities (Husser *et al.* 2019; Moles and Rohmer 1976). The importance of the MEEP concept has been illustrated by many scholars, including Moles and Rohmer (1976) and Beauvois *et al.* (2002). Indeed, the events of everyday working life influence individuals who are trying to understand and take control of their environment, whatever the culture. More recently, Husser *et al.* (2019) demonstrate that the MEEP has an influence on ethical decision-making in a purchasing context. Thus, we posit the following hypotheses:

H_{4a}: Ethical judgment-making is associated with the characteristics of the purchaser's organization (company size, type of activity and MEEP).

H_{4b}: Ethical intentions are associated with the characteristics of the purchaser's organization (company size, type of activity and MEEP).

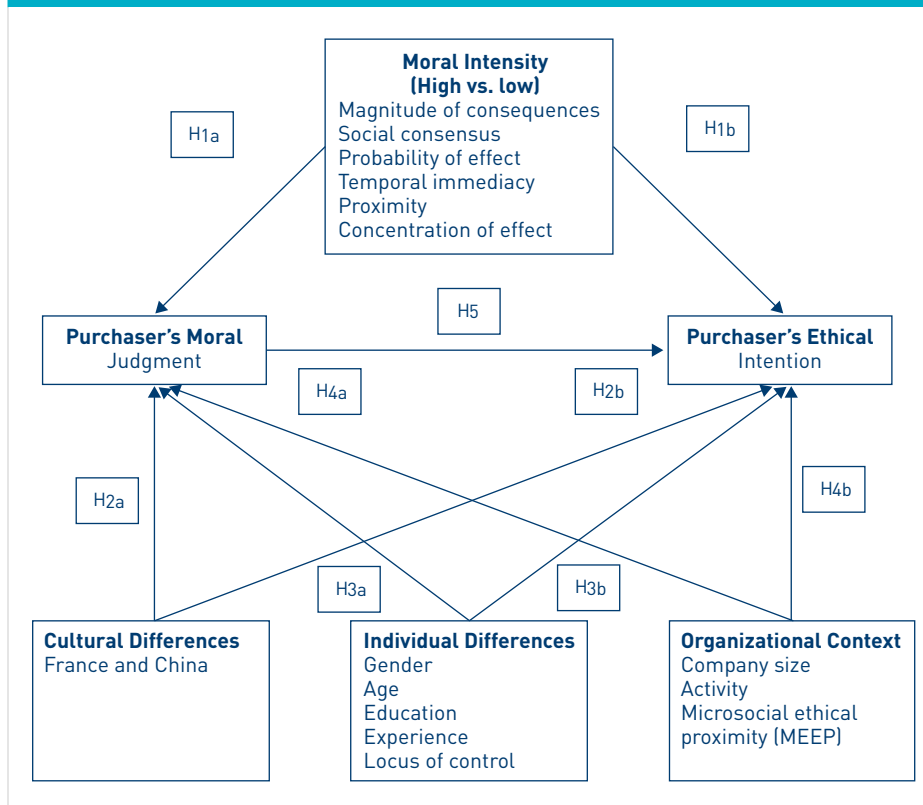
Group 5: EDM Stages

Many business ethics scholars have produced conceptual models to understand individual ethical behaviours when faced with dilemma situations. For example, Rest (1986) determines four stages in his model: the recognition of moral issues, the ability to make moral judgments, moral intention and the willingness to implement moral actions. This model has been recognized and validated by many researchers to investigate the EDM process (Barnett and Valentine 2004; Haines *et al.* 2008; Jones 1991; Robin *et al.* 1996; Valentine and Godkin 2019). Several studies underline that the main components of the decision-making process in the evaluation of an ethical situation are recognition and judgment (Barnett and Valentine 2004; Haines *et al.* 2008; Jones 1991). An individual who consistently recognizes then judges a situation as being unethical is more likely to act morally (Goujon Belghit *et al.* 2019; Valentine and Bateman 2011). Several scholars identify a positive link between recognition, judgment of a dilemma situation and intention to act ethically (Barnett and Valentine 2004; Goujon Belghit *et al.* 2019; Husser 2019; Valentine and Godkin 2019).

In the marketing field, Singhapakdi *et al.* (1996) and Valentine and Godkin (2019) study the influence of the intensity of an ethical issue on two main elements of the decision-making process: the ability to perceive a moral issue and the intention to behave morally. A positive link has been established between moral intensity and the ability of marketing professionals to perceive and judge ethics and their intentions to act ethically. Indeed, Valentine and Bateman (2011) find a positive relationship between recognizing an ethical situation, judging ethical issues and increased ethical intentions. Husser *et al.* (2019) reach similar conclusions in the purchasing context. Thus, we posit the following hypothesis:

H₅: Stronger purchasers' judgment is positively associated with the intention to act ethically.

FIGURE 1
Hypothesized Relationships in Study Framework



Methodology

This section discusses the questionnaire design, sample description, statistical methodology, data description and model. We implement ethics scenarios based on a conceptual framework introduced by Jones (1991) in an international purchasing context.

Questionnaire Design

The survey comprises four main parts. First, section A deals with 23 statements that assess the locus of control. Then, section B includes six scenarios of dilemma situations that take place in the purchasing sector. Section C involves questions about individual characteristics and organizational structures. We also use the MEEP scale (Husser *et al.* 2019) in our research. Similar to other research studies, we also include six scenarios that represent the six dimensions of moral intensity (Husser *et al.* 2019; McMahon and Harvey 2007).

Many academics use scenarios to study the EDM process in order to draw on real-life professional situations faced by managers in their day-to-day activities (Fritzsche and Becker 1984; Goujon Belghit *et al.* 2019; Husser *et al.* 2019; May and Pauli 2002; McMahon and Harvey 2007; Singhapakdi *et al.* 1999; Valentine and Godkin 2019). The scenario method involves asking managers to react and interpret situations and case studies in the present moment so that it is possible to analyze their representations and the contextual values governing their decisions and actions (Gueroui 2016; Husser *et al.* 2019; Watson *et al.* 2009). The six scenarios representing the six dimensions of moral intensity formulated by Jones (1991) were developed with the aid of three experts in France and three in China (each with at least 10 years' professional experience in the field of purchasing), who have been involved in different sectors, such as banking, luxury goods, pharmaceuticals, insurance, energy and car manufacturing. Each of the six experts in purchasing was presented with either all the scenarios identified by Ho and Christian (2012) and McMahon and Harvey (2006) or equivalent scenarios adapted to purchasing (Husser *et al.* 2019; Razzaque and Hwee 2002). The experts were asked to evaluate whether each scenario matched the day-to-day professional situation of operational purchasers. The confrontation between Chinese and French experts leads to similar ethical dilemmas that mirror the day-to-day activities of these two different cultures. This is a mandatory step in the methodological approach recommended by Said (1979).

This methodology enabled us to select the most representative scenarios for the French and Chinese contexts, which we then revised following a pretest with seven other professional purchasers (four from China and three from France). This process followed the methodology designed and implemented by Gueroui (2016) and Goujon Belghit *et al.* (2019), fitting theoretical concepts (Jones 1991) to managerial situations that have been validated by professional experts in purchasing. Each participant addressed six scenarios, comprising three situations of low intensity and three of high intensity. For each situation presented, we asked participants to answer five questions to assess two stages of Jones's (1991) EDM process: judgment (Reidenbach and Robin 1990) of ethical dilemma and moral intention (Husser *et al.* 2019; Singhapakdi *et al.* 1996). We present all scenarios and questions in Appendices 1 and 2.

Sample Description and Statistical Methodology

The sample (366 subjects) includes professional buyers from international companies operating in France and China. We selected a group of 203 French buyers while they were following a training session in their organization. We administered the first version of the questionnaire to 101 participants and the second version to 102 participants.

We selected a group of 163 Chinese buyers following a similar process. We administered two versions of the questionnaire to a first sample of 76 buyers and then to a second sample of 87 buyers. We carried out the survey during the second semester of 2018, providing French and Chinese translations of the questionnaires to help the respondents.

A standard method of analysis is to compare the means of the responses in the Chinese and French samples via a t-test or a one-factor analysis of variance. However, other variables (such as age, microsocial environment and locus group) may affect the recognition of ethical problems (or the intention to act). When directly comparing the responses of the Chinese and French groups, we quantified the difference averaged

from these other explanatory variables. We used a regression model to account for their effect in order to target the mean difference in Chinese and French responses adjusted for these variables. We interpreted this as the difference in responses between a Chinese buyer and a French buyer sharing the same characteristics (age, microsocial environment and locus group, etc.). It represents the direct effect of the variable called *continent* (nationality) on the judgment of ethical problems (or intention to act), which is more relevant in our context. We asked participants to rate their answers on a 9-point scale so that we could express their responses concerning judgment of an ethical dilemma and intention to act as ordinal numbers.

In our analysis, we used a proportional odds logistic regression model (McCullagh, 1980) to investigate variability in the ordinal outcomes associated with explanatory variables. We quantified the difference in the judgment of ethical problems (or the intention to act) between Chinese and French actors, accounting for the possible effects of gender, experience, education, sector, size, locus, microsocial ethical environment of proximity and continent.

First, we use Y_i to denote the response of subject i and $P(Y_i > k | X_i)$ to represent the probability that this response is higher than value k , knowing the values of the explanatory variables X_i (i.e., gender, age, etc.) of subject i . Then, we define the odds of having high values of Y as follows:

$$Odd_i = \frac{P(Y_i > k | X_i)}{P(Y_i \leq k | X_i)}$$

where Odd represents the ratio of the probability that Y_i is higher than value k and the probability that Y_i is lower than value k . If $Odd_i > 1$, then there is a higher probability that the response of subject i is higher than k rather than lower than k .

Considering X as the explanatory covariate (such as gender), the proportional odds model is defined by:

$$\text{logit}(P(Y_i > k | X_i)) = \log\left(\frac{P(Y_i > k | X_i)}{1 - P(Y_i > k | X_i)}\right) = \log(Odd_i) = -\beta_{0,k} + \beta X_i$$

with $k=1, \dots, K$. All possible ordered values are taken by the outcome Y . The regression parameter β represents the association between the explanatory variable X and the odds of having a response higher than value k . More precisely, when comparing two different individuals i (e.g., a man with $X_i = 1$) and j (a woman with $X_j = 0$), the ratio of their odds is defined by:

$$OR = \frac{Odd_i}{Odd_j} = \frac{P(Y_i > k | X_i = 1)}{1 - P(Y_i > k | X_i = 1)} / \frac{P(Y_j > k | X_j = 0)}{1 - P(Y_j > k | X_j = 0)} = e^{\beta(X_i - X_j)} = e^{\beta}$$

Note that the odds ratio OR does not depend upon the value k , which corresponds to the proportionality assumption of the model. In terms of interpreting this odds ratio, the odds that men have high values of Y is OR times the odds of women having high values of Y . Therefore, if $OR > 1$, then men have higher odds than women of having higher values of Y . If $OR < 1$, women have higher odds than men of having higher values of Y . Thus, OR quantifies the association between gender and outcome.

If X is a continuous explanatory variable (such as age) and $OR > 1$, then older subjects have higher odds than younger subjects of having higher values of Y . Conversely, if $OR < 1$, then younger subjects have higher odds than older subjects of having higher values of Y . More details and applications of this model can be found in Agresti (2002); applications in management can be found in Soon (2010) and Moutinho and Hutcheson (2010) and can be related to the statistical treatment of Valentine *et al.* (2014).

Data Analysis and Results

We distributed questionnaires to 366 subjects (163 Chinese and 203 French professional buyers). Table 1 describes the characteristics of the respondents. A comparison of Chinese and French buyers shows that the two sample groups are similar except for age (French buyers are younger) and professional experience (a higher proportion of French buyers have less than two years' experience).

TABLE 1
Respondents' Profiles

	Coding	French (Continent = 0) (n = 203)	Chinese (Continent = 1) (n = 163)	Comparison G1 vs. G2	Global sample (n = 366)
Gender:					
Male	1	100	76	Chi2 = 0.41 $p = 0.52$	176
Female	0	103	87		
Age	In years	27.76 + -7.47	35.37 + -5.40	$t = 10.3$ $p < 10^{-1}$	30.32 + -7.61
Experience:					
> 2 years	1	88	99	Chi2 = 29.32 $p < 10^{-1}$	187
<= 2 years	0	115	64		
Company sector:					
Industrial	1	100	92	Chi2 = 2.85 $p = 0.09$	192
Other	0	103	71		
Company size:					
<= 500 employees	1	161	82	Chi2 = 25.49 $p < 10^{-1}$	243
> 500 employees	0	42	81		
Educational background:					
Management	1	121	71	Chi2 = 9.97 $p = 0.00$	192
Other	0	82	92		
Locus group:					
External	1	101	58	Chi2 = 13.36 $p = 0.00$	159
Internal	0	102	105		
Microsocial environment:					
High	1	63	81	Chi2 = 9.20 $p = 0.00$	144
Low	0	140	82		

Hypothesis Testing

For each dimension, we used the following model, for $k=1,\dots,9$, representing all the possible response values concerning judgment or intention to act:

$$\begin{aligned} \text{logit}(P(Y_i > k | X_i)) = & -\beta_{0,k} + \beta_2 \text{Continent}_i + \beta_3 \text{Gender}_i + \beta_4 \text{Experience}_i \\ & + \beta_5 \text{Education}_i + \beta_6 \text{Sector}_i + \beta_7 \text{Size} + \beta_8 \text{Environment} \\ & + \beta_9 \text{Intensity} + \beta_{10} \text{Locus} \end{aligned}$$

For example, in the first scenario, the intensity variable represents the intensity of the magnitude of consequences. Then, the odds ratio regarding each explanatory variable was computed as follows: $OR_x = e^{\beta x}$. For example, the odds ratio of the continent is e^{β_2} and if $e^{\beta_2} > 1$, Chinese participants have higher odds than French participants of having higher values of Y , all other things being equal, that is, for the same values of age, gender, experience, education, company size, environment and so on. For instance, if we compare a Chinese man and a French man, both of whom come from an economy/management background, have more than three years' experience, are working in the industrial sector in companies with more than 500 employees, have an internal locus and a high microsocial ethical environment of proximity, then the Chinese man will have higher odds of having a higher value judgment response. Following the same idea, the odds ratio of age is e^{β_1} and if $e^{\beta_1} > 1$, older subjects have higher odds of higher values of Y , all other things being equal.

We applied this model to participants' responses to the judgment of ethical problems and intention to act in each of the six dimensions. We set the significance threshold at 10% for the interpretation of the results.

Judgment of Ethical Dilemma

Estimates of the proportional odds logistic model for participants' responses to the judgment of ethical problems regarding the magnitude of consequences dimension are displayed in Table 2.

The results highlight that age, gender, size, intensity and continent (nationality) have significant effects on judgment of ethical problems, with a 10% probability error. Thus, older individuals have higher odds (OR = odds ratio) than younger individuals of recognizing ethical problems (OR = 1.08 > 1, p -value = 0.00), all other things being equal. Also, men have higher odds than women of recognizing ethical problems (OR = 1.80 > 1, p -value = 0.00), all other things being equal. Workers in companies with more than 500 employees have higher odds than workers in companies with less than 500 employees of recognizing ethical problems (OR = 1.56 > 1, p -value = 0.06) and participants have higher odds when the intensity in magnitude of consequences is high (OR = 1.47 > 1, p -value = 0.06), all other things being equal. However, educational background and locus of control do not have significant effects on the judgment of ethical dilemmas (p -value = 0.13 and p -value = 0.99, respectively). Finally, when comparing a Chinese individual and a French individual with the same characteristics (age, gender, etc.), the Chinese participant tends to have lower odds of recognizing ethical dilemmas (OR = 0.64 < 1, p -value = 0.06) regarding the magnitude of consequences dimension.

TABLE 2

Hypothesis Relationships: Estimated Odds Ratios of the Model on Responses in Judgment of Ethical Problems

Variable	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5	Scenario 6
	Magnitude of Consequences	Social Consensus	Probability of Effect	Temporality	Proximity	Concentration of Effect
	Odds ratio	Odds ratio	Odds ratio	Odds ratio	Odds ratio	Odds ratio
Age	1.08	1.03	1.03	1.05	1	0.99
Continent	0.64	0.49	0.84	0.89	1.06	0.7
Gender	1.8	0.89	1.35	1.15	1.13	2.02
Experience	1.06	1.02	1.05	0.56	1.32	1.17
Education	0.72	1.03	0.87	0.88	0.86	0.87
Sector	0.99	1.04	0.85	0.98	0.75	0.55
Size	1.56	1.19	1.66	1.55	1.06	1.74
Environment	1.23	1.2	0.85	1.34	1.19	0.89
Intensity	1.47	1.5	0.84	1.72	2.03	1.32
Locus	1	0.72	1.06	1.06	1.08	1.15

Estimates in bold are associated with p -values <0.01.

Table 2 also presents the results of the model for participants' responses to the judgment of ethical problems regarding the temporal immediacy dimension. Older age and a larger company are also associated with higher odds of recognizing ethical problems in this regard (OR = 1.05 > 1 and OR = 1.55 > 1, respectively). Individuals with less than three years' professional experience also have higher odds of recognizing ethical problems than individuals with more experience, also adjusted for the other variables. Individuals have higher odds of recognizing ethical problems if the intensity of temporal immediacy is high (OR = 1.72 > 1, p -value = 0.01). In regard to the temporal immediacy dimension, Chinese purchasers tend to have less ability than French purchasers to recognize ethical dilemmas (OR = 0.89 < 1, p -value = 0.02), all other things being equal.

The estimated odds ratio for participants' judgment responses regarding the social consensus dimension are also displayed in Table 2. Older age and a higher intensity of social consensus are significantly associated with higher odds of recognizing ethical dilemmas (OR = 1.03 and OR = 1.50, respectively). Chinese participants have lower odds of recognizing ethical dilemmas, adjusted for all other variables (OR = 0.49 < 1, p -value = 0.01), in the context of social consensus. Table 2 also shows the estimated odds ratio for participants' judgment responses regarding the proximity dimension. High proximity intensity is associated with higher odds of recognizing ethical problems (OR = 2.03 > 1, p -value = 0.00). Chinese participants tend to have higher odds than French subjects of recognizing ethical problems in this regard (OR = 1.06 > 1, p -value = 0.08).

Table 2 also shows the estimated odds ratio for participants' judgment responses regarding the probability of effect dimension. Workers in companies of more than 500

employees have higher odds of recognizing ethical problems in this respect (OR = 1.66 > 1, p -value = 0.03) but Chinese subjects tend to have lower odds than French subjects (OR = 0.84, p -value = 0.02). Men, individuals working in the industrial sector and workers in companies of more than 500 employees have higher odds of recognizing ethical problems in relation to the probability of effect dimension. Chinese participants tend to have lower odds than French participants but this is not significant (OR = 0.70, p -value = 0.08). Our results show that neither the educational background nor the locus group has a significant effect on any of the six dimensions of judgment of ethical dilemma.

The six dimensions defined by Jones (1991) trigger the same judgment of an ethical dilemma. Hypothesis 1a is verified because the moral intensity evaluated in the different situations influences the likelihood a purchaser will judge a situation as being unethical. Additionally, Hypothesis 2a is partially verified, meaning that, in a procurement context, cultural background affects purchasers' judgment of the unethical nature of professional practices that cause a dilemma. Hypothesis 3a is also partially verified for age, gender, educational background, experience in purchasing activities and locus of control. It depends on the six dimensions defined by Jones (1991). Finally, Hypothesis 4a is partially verified and mainly depends on the context in which the buyers are operating. To conclude, the six dimensions affect the judgment of French and Chinese purchasers in different ways.

Intention to Act

We also investigated the ethical intention process, accounting for its link to judgments of ethical issues. Thus, we used the same proportional odds model to quantify, for each dimension, the difference in intention responses between French and Chinese participants, adjusting for age, gender, professional experience, educational background, company sector, company size, microsocial environment, moral intensity, locus of control and judgment responses. Note that responses concerning intention to act are coded inversely to those regarding the judgment of an ethical dilemma. In other words, the lower the response to intention to act, the more ethical the behavior. Consequently, if the estimated odds ratio of a given explanatory variable is less than 1, this means that a higher value of this variable is associated with a more ethical response concerning intention to act.

Estimates of the proportional odds logistic model for intention responses regarding the magnitude of consequences dimension are displayed in Table 3. The results suggest that higher value responses in respect of the intention to act ethically are associated with higher value responses concerning recognizing an ethical dilemma (OR = 0.69, p -value = 0.00). Moreover, older age, a highly microsocial environment and an external locus group are associated with the intention to act more ethically. However, the French and Chinese purchasers in our study do not have significantly different responses regarding the magnitude of consequences dimension (OR = 1.32, p -value = 0.30). Table 3 also shows the estimated odds ratio for intention responses regarding the temporal immediacy dimension. Here, a higher judgment of ethical problems (OR = 0.85, p -value = 0.00) and high intensity (OR = 0.90, p -value = 0.02) are associated with the intention to act more ethically. Individuals from an economic or management educational background are more likely to act ethically than individuals from other backgrounds. In addition, Chinese purchasers intend to act less ethically regarding the temporal immediacy dimension than French purchasers (OR = 1.24, p -value = 0.03).

TABLE 3

Hypothesis Relationships: Estimated Odds Ratios of the Model on Responses in Intention to Act Ethically

Variable	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5	Scenario 6
	Magnitude of Consequences	Social Consensus	Probability of Effect	Temporality	Proximity	Concentration of Effect
	Odds ratio	Odds ratio	Odds ratio	Odds ratio	Odds ratio	Odds ratio
Judgment	0.69	0.77	0.79	0.85	0.83	0.8
Age	0.96	0.97	0.98	0.98	0.98	0.96
Continent	1.32	0.98	1.41	1.24	0.81	2.61
Gender	0.99	0.9	1.03	1	0.77	0.9
Experience	0.78	0.9	0.82	1.41	0.67	0.98
Education	0.75	0.64	1.12	0.48	1.03	1.04
Sector	0.99	1.14	0.99	0.93	1.06	0.97
Size	0.95	1.2	0.99	0.97	0.91	1.1
Environment	0.55	0.51	0.68	0.71	0.76	0.73
Intensity	1.24	0.39	0.67	0.9	0.91	1.09
Locus	0.65	0.75	0.83	0.9	0.76	1.07

Estimates in bold are associated with p -values <0.01.

The estimated odds ratio for intention responses regarding the social consensus dimension are also presented in Table 3. A higher judgment of ethical problems, a high microsocial environment and a high moral intensity of social consensus are associated with more ethical responses concerning the intention to act. Individuals from an economic/management background are more likely to act ethically (OR = 0.64, p -value = 0.06). Chinese and French purchasers have similar responses (OR = 0.98, p -value = 0.96). Table 3 also shows the estimated odds ratio for intention responses regarding the proximity dimension. These results suggest that higher responses concerning the intention to act ethically are associated with higher responses regarding recognizing an ethical dilemma (OR = 0.83, p -value = 0.00). French purchasers tend to have an intention to act less ethically than Chinese purchasers (OR = 0.81, p -value = 0.02).

Table 3 also shows the estimated odds ratio for the intention responses regarding the probability of effect dimension. In this regard, the intention to act more ethically is associated with a higher value response in judgment of the ethical dilemma (OR = 0.79, p -value = 0.00) and a high moral intensity (OR = 0.67, p -value = 0.05). Chinese purchasers tend to have intentions to act less ethically than French purchasers (OR = 1.41, p -value = 0.03). Table 3 also presents the estimated odds ratio for the intention responses regarding the concentration of effect dimension. These results suggest that higher value responses for the intention to act ethically are associated with higher value responses in recognizing an ethical dilemma (OR = 0.80, p -value = 0.00). Moreover, younger age (OR = 0.96, p -value = 0.03) is associated with the intention to act more ethically. Finally, Chinese purchasers intend to act less ethically than French purchasers, adjusted for the other variables (OR = 2.61, p -value = 0.00).

Results also show that participants with internal and external locus groups do not have different odds to act more ethically in any of the six dimensions. Hypothesis 1b is partially verified, meaning that, in a procurement context, the degree to which a manager's intentions become ethical depends on the following dimensions: social consensus, probability of effect and proximity. Indeed, Jones's (1991) dimensions have differing effects in terms of the intention to behave ethically. Hypothesis 2b is also partially verified, meaning that, in a purchasing context, the degree to which a manager's intentions become ethical reflects his or her cultural background in four of the six dimensions evaluated: social consensus, temporality, proximity and concentration of effect. Hypothesis 3b is also partially verified for age, gender, educational background and experience in purchasing activities. Hypothesis 3b is not verified for external or internal locus of control, meaning that this element does not affect the intention to act ethically, whatever the cultural background. Hypothesis 4b is partially verified in that organizational characteristics have an effect on ethical intentions but mainly depend on the context in which the buyers are operating. Finally, Hypothesis 5 is verified within the procurement framework, that is, the greater the judgment that an ethical problem exists, the more likely it is that a purchaser's intentions will be ethical.

Table 4 provides a summary of the validation, or the non-validation, of all the hypotheses:

Discussion

This article aims to study the impact of cultural differences on two phases of professional buyers' decision-making when faced with a dilemma that involves an ethical choice. Such dilemmas are illustrated through six scenarios, corresponding to typical purchasing situations in France and China, which imply high or low levels of intensity. This study contributes to ethical research into purchasing functions in both French and Chinese contexts. For both populations, the two steps of ethical reasoning (judgment and intention) are positively interrelated. This finding is in accordance with Valentine and Hollingworth's (2012) results from a study of 527 business professionals in the US and those of Singhapakdi *et al.* (1996), who used four marketing situations for measuring moral intensity through a mail survey of 453 US respondents. This finding is also consistent with surveys carried out by other researchers in the purchasing context: Razzaque and Hwee's (2002) survey of 109 Taiwanese buyers, and Husser *et al.*'s (2019) study involving 242 French professional purchasers.

Ethics may be considered a universal human trait but this research reveals that the standards which guide ethicality differ from culture to culture. Each nation has its own form of government, socioeconomic and legal conditions, values and standards of moral and ethical behavior. In China, the Confucian ethic of obedient loyalty is quite prominent, which may be instrumental in creating some ethical idiosyncrasies. Nevertheless, the findings of this research reveal that French purchasers intend to act in a more ethical way than Chinese buyers in three of the six dimensions defined by Jones (1991): temporal immediacy, probability of effect and concentration of effect. These results may be explained by the enforcement of a recent law—Sapin II—which outlines French company practices in business ethics. Indeed, to facilitate the prosecution of companies in the event of bribery abroad, trading in influence with foreign public officials is an offence

TABLE 4
Validation of the Hypotheses

Hypothesis	Result
H1a: The relationship between higher moral intensity and more ethical judgment in decision-making depends on cultural background.	H1a is verified because the moral intensity evaluated in the different situations influences the likelihood a purchaser will judge a situation as being unethical.
H1b: The relationship between higher moral intensity and more ethical intentions [in decision-making] depends on cultural background.	H1b is partially verified , meaning that, in a procurement context, the degree to which a manager's intentions become ethical depends on the following dimensions: social consensus, probability of effect and proximity. Indeed, Jones's (1991) dimensions have differing effects in terms of the intention to behave ethically.
H2a: The degree to which purchasers judge purchasing practices that create a dilemma as unethical depends on their cultural background.	H2a is partially verified , meaning that, in a procurement context, cultural background affects purchasers' judgment of the unethical nature of professional practices that cause a dilemma.
H2b: The degree to which purchasers' intentions become ethical depends on their cultural background.	H2b is partially verified , meaning that, in a purchasing context, the degree to which a manager's intentions become ethical reflects his or her cultural background in four of the six dimensions evaluated: social consensus, temporality, proximity and concentration of effect.
H3b: Ethical judgment-making depends on purchasers' individual characteristics (age, gender, educational background, experience in purchasing activities, locus of control and cultural background).	H3a is partially verified for age, gender, educational background, experience in purchasing activities and locus of control. It depends on the six dimensions defined by Jones (1991).
H3b: Ethical intentions depend on purchasers' individual characteristics (age, gender, educational background, experience in purchasing activities, locus of control and cultural background).	H3b is partially verified for age, gender, educational background and experience in purchasing activities. Hypothesis 3b is not verified for external or internal locus of control, meaning that this element does not affect the intention to act ethically, whatever the cultural background.
H4a: Ethical judgment-making is associated with the characteristics of the purchaser's organization (company size, type of activity and MEEP).	H4a is partially verified and mainly depends upon the context in which the buyers are operating.
H4b: Ethical intentions are associated with the characteristics of the purchaser's organization (company size, type of activity and MEEP).	H4b is partially verified. Organizational characteristics have an effect on ethical intentions but mainly depend upon the context in which the buyers are operating.
H5: Stronger purchasers' judgment is positively associated with the intention to act ethically.	H5 is verified within the procurement framework. The greater the judgment that an ethical problem exists, the more likely it is that a purchaser's intentions will be ethical.

under the law. Under the French justice system, foreign companies with all or part of their economic activity in France can be sued for acts of corruption abroad. Providing the public action has not been put in motion, the prosecutor may propose to a legal person involved that they reach a "judicial agreement of public interest," including the payment of a fine which should not exceed 30% of the average annual turnover of the previous three years. The Sapin II law also creates protection for whistleblowers, including against reprisals, and enables them to benefit from the support of the Defender of Rights. Our research confirms the findings of Hofstede and Bond (1988), Vitell and Patwardhan (2008) and Hofstede (2011) regarding power distance, individualism, gender, uncertainty and temporality, as shown in Table 5.

TABLE 5
Ethical Cultural Discussion with Hofstede (2011)

Main results	Dimensions of the Hofstede model (2011)
<ul style="list-style-type: none"> - Chinese subjects are more able to recognize ethical issues than French purchasers when there is proximity. - Hofstede's work (2011) demonstrates that, in large power distance cultures, corruption is frequent and scandals are covered up. - Chinese professionals expect to be told what to do by their hierarchy, which may explain why our intention to act result is different. 	<ul style="list-style-type: none"> - Power Distance Index (PDI) - This index is related to the different solutions to the basic problem of human inequality and to the notion of proximity
<ul style="list-style-type: none"> - Previous studies show that Chinese society is more collectivist. - Chinese citizens express a strong feeling of belonging and every transgression of the norm leads to feelings of guilt. - Chinese professionals invest in the quality of their relationships with their colleagues, which goes beyond ethical issues. - French professionals are eager to learn from errors and issues they face. They expect others to express their own opinions regarding these situations. - Our results clearly indicate a difference of judgment between French and Chinese purchasers, in that the French participants judge situations in a more ethical way than their counterparts in China. By contrast, there is no difference between French and Chinese buyers regarding the intention to act. 	<ul style="list-style-type: none"> - Individualism (IDV) vs. Collectivism - This index is related to the integration of individuals into groups and their willingness to comply with the social consensus.
<ul style="list-style-type: none"> - Hofstede (2011) considers that Asian countries and France are female cultures, promoting modest and caring values and feeling sympathy for the weak persons. - Our results highlight a difference in perception in terms of the gender of the respondents. - The results highlight that gender has significant effects on judgment of ethical problems with men having higher odds than women of recognizing ethical problems, particularly concerning magnitude of consequences and concentration of effect. - Regarding the four other dimensions (social consensus, probability of effect, temporality and proximity), gender is not significant in either the French or Chinese context. 	<ul style="list-style-type: none"> - Masculinity (MAS) vs. Femininity - This index is related to the division of emotional perceptions between women and men. - In our study, the findings deal with gender differences.
<ul style="list-style-type: none"> - French buyers try to avoid uncertainty and expect their colleagues to stay in the mainstream and not deviate from instructions. They need the situation to be clear and well-structured. - Our results are convergent with those of Hofstede (2011), who finds that Chinese culture has a low uncertainty avoidance. - French purchasers intend to act in a more ethical way than Chinese buyers. 	<ul style="list-style-type: none"> - Uncertainty Avoidance Index (UAI) - This index is related to the level of stress in a society in the face of a probability of effect.
<ul style="list-style-type: none"> - In Hofstede's approach, Chinese society is more long-term oriented and professionals must adapt to circumstances upon which the notion of ethics depends. - French professionals try to follow universal guidelines in order to act in an ethical way. - In the purchasing context, our study provides a reframed version of Hofstede's model. Our research shows that judgment is more long-term oriented for Chinese purchasers while French purchasers are more short-term oriented. Chinese purchasers intend to act less ethically than French purchasers without considering either the short-term or long-term effect. 	<ul style="list-style-type: none"> - Long-Term Orientation (LTO) vs. Short-Term Orientation (STO): - This index is related to the choice of focus in efforts to be ethical when there is a high intensity of temporality, that is, when an event occurs very quickly.

Moreover, the locus of control reveals no significant correlation with any of the six dimensions proposed by Jones (1991). This finding is in accordance with Razzaque and Hwee's (2002) results for Singaporean purchasers. However, in general, this result contradicts the literature for Western countries such as France. In the West, people with an external locus of control often tend to behave unethically (Hegarty and Sims 1979; Husser *et al.* 2019). However, a strict law enforced by the French Government in 2016 and fear of severe consequences for wrongdoing in France mean that French purchasers—regardless of their locus of control—are unable to shift blame onto others. Hence, pragmatism prevents them from not getting involved in unethical practices. It would be wise to consider more recent psychological tests, such as the moral potency questionnaire designed by Hannah and Avolio (2010), to study their impact on the ethical decision-making process.

Our research also has managerial implications. The scenarios used in our study were intentionally developed to include decisions that are commonly embedded in and affect the purchasing operations of an organization. Managers of international purchasing teams should adapt their practices to fit a particular situation rather than adopting a generic approach. They need to adapt to the nationality of their colleagues as well as considering Jones's (1991) six dimensions because, in order to promote a favourable corporate image, they have to manage not only quality, process improvement and cost-reduction plans but also ethical dynamics.

Ethics training is very important for creating a stronger culture of business ethics within groups in both China and France. Indeed, research shows that codes and ethics training can enhance perceptions of organizational ethics and social responsibility, which may encourage individuals to behave ethically (Husser *et al.* 2019; Loe *et al.* 2000; Valentine and Barnett 2002; Valentine and Hollingworth 2012). Our results suggest that gender should be considered in training programs because, unlike Hofstede's findings, the men and women in our study reacted differently when faced with dilemma situations. The implementation of training sessions for buyers may differ from one country to another and according to the gender of the professionals. In France, training sessions should include judgment of the proximity dimension regarding ethical issues. Moreover, French purchasers should be taught about the intention to act stage when faced with the following situations: magnitude of consequences, social consensus and proximity. By contrast, in China, training programs should highlight the importance of judgment on the intention to act ethically in five dimensions: magnitude of consequences, temporal immediacy, social consensus, probability of effect and concentration of effect. Our research completes the findings of Tsalikis and al. (2008), who did not identify social consensus as an important factor. Culture is important regarding the six components of moral intensity. An in-depth analysis of the low-intensity scenarios could be provided to Chinese purchasers at the intention to act stage. This last managerial implication differs from Razzaque and Hwee's (2002) proposals that suggested similar training programs, regardless of nationality.

Conclusion

Frey (2000), Haines *et al.* (2008), Ho and Christian (2012) and Husser *et al.* (2019) have called for further investigation into the simultaneous influence of all the personality components of a decision-maker, including nationality and underlying culture. Our research provides specific responses to their request by demonstrating that cultural difference influences two steps of Jones's (1991) EDM process.

Our study recognizes the limitations applicable to experimental designs that use scenarios and makes suggestions for future work. Indeed, the research framework restricts the scope of our results because French and Chinese purchasers face an increase in real-life ethical dilemmas. Although we used a valid statistical model, we must mention the complexity of interpreting results, especially in using intersectionality (McBride *et al.*, 2015). In addition, we used only two levels of intensity in our survey. A medium-strength intensity scenario could also be included, as suggested by McMahon and Harvey (2006). Moreover, our study does not control for social desirability bias, which can have a potentially adverse effect on the interpretation of results. However, we have taken appropriate measures recommended in the literature (Watson *et al.* 2009), such as using and testing for the realism of scenarios and using theoretical frameworks (Jones 1991) for the development and testing of hypotheses. We have also used managers to test the hypotheses, ensuring the match of the participants to the experimental tasks. The heterogeneity of the French and Chinese groups limits our analysis. However, the relatively large number of participants in each group is a strength because it warrants an adequate power of the presented statistical analysis. Extensive research carried out on a much larger sample, including more countries in Western Europe and Asia, could reinforce further comprehensive elements on the EDM process. However, these considerations may lead to future research in the field of cultural differences and affect EDM. Additionally, it may be useful to study simultaneously the impact of cultural differences on four steps of Jones's (1991) ethical model: recognition, judgment, intention to act and behavior. Future studies could also focus on intermediary purchasers of several nationalities, that is, individuals in charge of purchasing families or segments in a cross-cultural context.

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APPENDIX 1

Scenarios for Group 1 (Questionnaire version 1)

Scenario 1: Magnitude of Consequences—Low

As a buyer for a large shipbuilding group, Mr. Renard negotiates the price of diesel engines for new cruise ships. Today, a supplier manually handed Mr. Renard a package at the end of a meeting. Mr. Renard did not open the package during the appointment, but only after returning to the company office. The package contains a tie and cufflinks of a brand unknown to Mr. Renard. It is a gift from the supplier. Mr. Renard decides to keep it and not to inform his supervisor.

Answer to Scenario (1 for “completely disagree” to 9 for “completely agree”)

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 2: Social Consensus—High

Mr. Ho is the purchasing director for Luxup, a company that makes packaged foods that are relatively high in calories, which is damaging current sales. Efforts to significantly reduce the calorie count have adversely affected the taste of the products. Additionally, there are government regulations concerning the use of the word “light” in marketing food products. The industry highly disapproves of the use of the alternative term “lite” as a way to bypass these regulations. Mr. Ho decides to introduce a line of “lite” products that will contain only slightly fewer calories than the company’s regular products.

Answer to Scenario (1 for “completely disagree” to 9 for “completely agree”)

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 3: Probability of Effect—Low

Mr. Bernard is a leading buyer for an international agri-food company specializing in chocolate. He has just received reports from the quality department indicating that the chocolate sold by the company contains 6% palm oil. Mr. Bernard is also aware of the fact that several scientific studies show the negative consequences of palm oil on health due to the high content of saturated fatty acids. The chocolate bars have already been marketed and, with the percentage of palm oil being low, Mr. Bernard decides not to withdraw the product from the market.

Answer to Scenario (1 for “completely disagree” to 9 for “completely agree”)

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 4: Temporality—High

Ms. Arthur is responsible for purchasing for a company specializing in mobile telephony. The R&D department informs her that the phone standby button often freezes after two years of use, that is, just after the end of the device’s warranty period. Ms. Arthur decides not to notify the sales representatives of this defect but she verbally informs the IT services company responsible for this component.

Answer to Scenario (1 for “completely disagree” to 9 for “completely agree”)

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 5: Proximity—Low

Mr. Larous is the leading buyer of a publicly trading international automotive company named Belsol. His company organizes special events at the World Motor Show for the launch of new cars and he is responsible for organizing these events. He launches a limited call for tender of 40,000 euros (or 316,800 RMB) for the supply of exhibition furniture. Mr. Marc, who is Mr. Larous’s cousin, is the main shareholder of a company that specializes in the supply of showroom furniture for the automotive industry. Mr. Marc’s company responds to the call for tender. His commercial offering is similar to that of competing companies in terms of quality and price. Mr. Larous decides to entrust the contract to his cousin Mr. Marc.

Answer to Scenario (1 for “completely disagree” to 9 for “completely agree”)

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 6: Concentration of Effect—High

Mr. Lin Ho is the purchasing manager for a company that manufactures gift bags. Sales have been weaker than expected and he has been told to review his department’s operating budget and find a way of cutting 8,000,000 euros (or 63,477,000 RMB) from expenditure over the next four months. Mr. Lin Ho decides to temporarily reduce four suppliers’ turnover by 2,000,000 euros each (500,000 euros or 3,960,000 RMB per month for four months) without checking the impact of these decisions on the liquidity of the suppliers (small and medium-sized firms).

Answer to Scenario (1 for “completely disagree” to 9 for “completely agree”)

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

APPENDIX 2

Scenarios for Group 2 (Questionnaire version 2)

Scenario 1: Magnitude of Consequences—High

As a buyer for a large shipbuilding group, Mr. Renard negotiates the price of diesel engines for new cruise ships. Today, a supplier manually handed Mr. Renard a package at the end of a meeting. Mr. Renard did not open the package immediately, but only after returning to the company office. The package contains a tie, women's perfume and men's cufflinks of a world-famous luxury brand recognized by Mr. Renard. It is a gift from the supplier. He decides to keep it and not to inform his supervisor.

Answer to Scenario (1 for "completely disagree" to 9 for "completely agree")

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 2: Social Consensus—Low

Mr. Ho is the purchasing director for Luxup, a company that makes packaged foods that are relatively high in calories, which is damaging current sales. Efforts to significantly reduce the calorie count have adversely affected the taste of the products. Additionally, there are government regulations concerning the use of the word "light" in marketing food products. Industry practices vary greatly in the use of the alternative term "lite" as a way to bypass these regulations. Mr. Ho decides to introduce a line of "lite" products that will contain only slightly fewer calories than the company's regular products.

Answer to Scenario (1 for "completely disagree" to 9 for "completely agree")

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 3: Probability of Effect—High

Mr. Bernard is a leading buyer for an international agri-food company specializing in chocolate. He has just received reports from the quality department indicating that the chocolate sold by the company contains 15% palm oil. Mr. Bernard is also aware of the fact that several scientific studies show the negative consequences of palm oil on health due to the high content of saturated fatty acids. The chocolate bars have already been marketed. The percentage of palm oil is relatively high. Mr. Bernard decides not to withdraw the product from the market.

Answer to Scenario (1 for "completely disagree" to 9 for "completely agree")

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 4: Temporality—Low

Ms. Arthur is responsible for purchasing for a company specializing in mobile telephony. The R&D department informs her that the phone standby button often freezes after a fairly long period, usually after five years of use. The device's warranty period is two years. Ms. Arthur decides not to notify the sales representatives of this defect but she verbally informs the IT services company responsible for this component.

Answer to Scenario (1 for "completely disagree" to 9 for "completely agree")

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 5: Proximity—High

Mr. Larous is the leading buyer of a publicly trading international automotive company named Belsol. His company organizes special events at the World Motor Show for the launch of new cars and he is responsible for organizing these events. He launches a limited call for tender of 40,000 euros (or 316,800 RMB) for the supply of exhibition furniture. Mr. Marc, who is Mr. Larous's son, is the main shareholder of a company that specializes in the supply of showroom furniture for the automotive industry. Mr. Marc responds to the call for tender. His commercial offering is similar to that of competing companies in terms of quality and price. Mr. Larous decides to entrust the contract to his son Mr. Marc.

Answer to Scenario (1 for "completely disagree" to 9 for "completely agree")

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser

Scenario 6: Concentration of Effect—Low

Mr. Lin Ho is the purchasing manager for a company that manufactures gift bags. Sales have been weaker than expected and Mr. Lin Ho has been told to review his department's operating budget and find a way to cut 8,000,000 euros (or 63,477,000 RMB) from expenditure over the next four months. Mr. Lin Ho decides to temporarily reduce 40 suppliers' turnover by 200,000 euros each (50,000 euros or 396,000 RMB per month for four months) without checking the impact of these decisions on the liquidity of the suppliers (small and medium-sized firms)

Answer to Scenario (1 for "completely disagree" to 9 for "completely agree")

This decision is fair This decision is just This decision is morally right This decision is acceptable to my family I would have responded in the same way as the purchaser