When Morals go Abroad – A Bibliometric Perspective of Cross-Cultural Business Ethics

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Abstract

In today's globalised business environment, companies face the challenge of creating corporate ethics policies that transcend cultures and geographic boundaries, connecting stakeholders worldwide. This article aims to conduct a literature review of the emerging field of cross-cultural business ethics through the lens of a bibliometric analysis. On a sample of 70 articles retrieved from the Web of Science Database, we conducted a co-citation analysis in order to identify the intellectual structure of the field. Results emphasised four current perspectives followed by scholars within studies that reunite corporate ethics and cultural issues: international differences in corporate social responsibility, cross-cultural perspectives on codes of ethics, decision-making issues in international environments, and cross-cultural ethics issues in management. This study has relevant theoretical implications as it contributes to clarifying the current directions in cross-cultural business ethics by structuring the various perspectives from the field.

1. Introduction

Today's globalised economy challenges managers, especially those working from a foreign country or managing a culturally diverse workforce. A particularly sensitive topic in the field of cross-cultural management concerns the proper application of ethical guidelines within multicultural environments. Addressing this issue is the mission of the emerging field of Cross-Cultural Business Ethics. Research in this area has followed an upward trend, as shown in Ermasova's (2021) systematic literature review.

The question of the legitimacy of universal ethical standards has been studied extensively, and it has been both embraced and rejected. We argue that the

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universal thesis cannot be supported in the world of large corporations, as demonstrated by comparative studies (e.g., Bailey and Spicer, 2007; Ermasova et al., 2017). However, this affirmation does not address the issue of how managers should adapt their approach to corporate ethics when working with and managing within multicultural teams. A non-sensitive view of cultural orientations could lead to conflicts, a lack of work motivation, and dissatisfaction. On the other hand, a way too flexible approach to organisational ethics could send the wrong message and raise questions about company values. The solution to this dilemma is therefore of strategic value for multinational companies, whose cultural diversity is constantly increasing.

Contributions to organisational ethics addressing cultural issues are numerous and diverse. Yet the field of cross-cultural business ethics is not well-defined, as there are relatively few theoretical articles in this area (e.g. Ermasova, 2021; El Hassani et al., 2023). This highlights the need to clarify the intellectual foundations of this discipline. In this context, the present paper aims to contribute to this research gap by conducting a co-citation analysis in order to identify the current directions in the field. The present paper is organised as follows: Section 2 presents a brief literature review, followed by Section 3, which presents the methodology. Section 4 showcases the main results. To further clarify the pillars of this field, Section 5 presents the discussions, followed by conclusions and limitations within Section 6.

2. Theoretical Background

Cross-cultural business ethics is an emerging field developing around the sense-making process of morals and ethics within global business organisations. Interculturality is often associated with leadership issues (Presbitero & Teng-Calleja, 2019), corporate culture (Sousa-Poza, Nystrom, & Wiebe, 2001), or employee performance (Sucher & Cheung, 2015). Starting from the 1990s, scholars identified some culturally sensitive issues related to corporate ethical problems within multicultural environments. Studies advocating for cultural arguments against imposing general international ethical guidelines emerged in the early 1990s. For instance, Langlois and Schlegelmilch (1990) found that European codes of conduct seem to emphasise the idea of community and responsibility, whereas the American codes stress concepts such as correctness and equity. Consequently, Cohen et al (1992) argued that ethical guidelines "inconsistent with a society's long-standing and entrenched cultural norms" would be rejected and therefore not useful. This has also been demonstrated in Pallazzo's work (2002), which compares US and German ethics programs. If the Americans had already adopted a code of conduct, German firms were reticent to engage in managing normative issues through publicly available documents. In the same vein, Barmeyer & Davoine (2013) demonstrated how French and German subsidiaries did not adopt the standard American code, yet for different reasons.

Other scholars approached cross-cultural ethical questions in marketing-related issues. For instance, Maignan (2001) revealed differences in the expectations of French, German and American consumers. If the first two were more concerned with respecting ethical norms, the latest prioritised economic stakes. Other studies analysed managers' attitudes across countries. For instance, Molthan-Hill's (2014) study on managers showed that whilst German executives emphasised ethics arguments more than financial ones, British managers adopted a much more neutral position. Garcia et al.'s study (2014) revealed that managers from Eastern Asian countries tend to prioritise actions that serve the interests of the company owner, whilst American managers prioritise their own moral beliefs, to the detriment of the organisational ethics.

Numerous studies reveal a dichotomy between the Western and Eastern approaches to ethics. Christie et al. (2003) emphasised the difficulties Indian managers face in prioritising ethical criteria in decision-making, compared to their American counterparts. As other studies in the field (Husted & Allen, 2008; Smith & Hume, 2005; Scholtens & Dam, 2007) confirm, collectivistic cultures adopt a distinct approach to ethics compared to individualistic ones. However, from a somewhat opposing perspective, Robertson et al. (1999) showed that both American and Ecuadorian managers tend to adopt more unethical approaches when a personal benefit is at risk.

Ermasova's systematic literature review (2021) provides a snapshot of current trends in cross-cultural business ethics. The most studied nationalities come from the Anglo-Saxon world (48.8% USA, 10.7% Australia, 8.3% Canada, 8.1% England). This can lead to a biased perspective on what it means to be ethical. Most articles have been published in the Journal of Business Ethics (33% of her sample), suggesting a more business ethics-oriented approach rather than a cross-cultural one. Ermasova (2021) divided her sample of 222 articles in 5 topics, as follows: Business environment, institutions and culture perceptions (1); Business education and training (36); Whistleblowing (22); The impact of demographic factors on business ethics perception in different countries (12) and Conceptual articles (8). To our knowledge, this is the only attempt to categorise sub-topics of cross-cultural business ethics. We argue that despite its rich contribution to reviewing the literature in the field, it does not clearly showcase the current perspectives in the cross-cultural business ethics research. To address this gap, we will conduct a bibliometric study that will contribute to mapping the most prolific papers in the field of cross-cultural business ethics.

3. Methodology

The present literature review has been performed using science mapping techniques, as they objectively reveal the intellectual structure of a research field by highlighting interconnections among research units (Zupic & Cater, 2015, Donthu, 2021). These methods typically employ quantitative approaches, utilising bibliometric techniques such as citation analysis, co-occurrence (co-word) analysis,

co-authorship analysis, or bibliographic coupling (Donthu, 2021). Bibliometric analysis has gained popularity in business research as a valuable tool for rigorously managing high volumes of bibliographic data (Khan et al., 2021; Donthu, 2021).

We will employ a co-citation analysis to reveal the intellectual foundation of the field of Cross-Cultural Business Ethics. This method is considered reliable for analysing the most influential papers in a field or from a journal (Donthu, 2021; Rossetto et al., 2018). Co-citation analysis reveals documents that are often cited together, assuming they present thematic resemblances based on which they are organised within thematic clusters (Donthu, 2021; Hjørland, 2013). By revealing co-occurrences in the references of other papers, co-citation analysis supports the research of the most influential publications from a sample, describing its intellectual structure.

3.1 Sampling

Data was collected from the Web of Science Database Core Collection (WoS) in 4 steps. Firstly, the initial query was run with the following inquiry: Topic "business ethics" OR "codes of ethics" OR "ethical behavio*" AND Topic international OR "cross-cultural" OR "cultural intelligence" OR "intercultural competence". A first set of 1069 documents has been found. The second step involved an initial filtering of the results. After applying the filters "Document Types" (Article) and "Languages" (English), the sample was reduced to 831 documents. We proceeded to a third step in which we filtered the results by their Research Areas, by only using articles from the category (Business Economics (519), Social Sciences Other Topics (328), Psychology (33), Communication (14), International Relations (7), Operations Research Management Science (5), Social Issues (7), Philosophy (7), Linguistics (4), Anthropology (3), excluding articles from any other areas (e.g. Nutrition, Biophysics, Nursing, Engineering etc.). We chose to include some research areas outside the business field as our topic is of an interdisciplinary nature and might be addressed within various fields of study of organisations. We will, however, only retain the articles with business stakes. This resulted in a sample of 630 documents. Fourthly, we further refined the sample by manually checking the pertinence of the articles. We excluded 126 articles that either addressed other fields (nursing, physics, medicine) or did not respond to the criteria we had chosen on WoS. The preliminary sample includes 504 articles.

3.2 Data Analysis

In order to determine the intellectual structure of the cross-cultural business field, we have performed a co-citation analysis using VOSviewer 1.6.20 for the visualisation of the bibliometric network. After a process of trial and error, we concluded that setting 12 as the minimum number of citations was the best choice in terms of pertinence of the results. This led to focusing on the 85 most co-cited references of the sample. A final stage of removing non-pertinent documents was

performed – books as well as articles whose authors' names were not mentioned in the WoS download have been removed. This led to a final sample of 70 documents. With resolution 9 and a minimum cluster size of 10, the analysis revealed 4 clusters.

4. Results: Pillars of Cross-Cultural Business Ethics

Through co-citation analysis, we have mapped a network highlighting 4 clusters that characterise the intellectual structure in Cross-Cultural Business Ethics, as shown in Figure 1. In what follows, we will describe the componence of each cluster. All references included in clusters are detailed in Table 1.
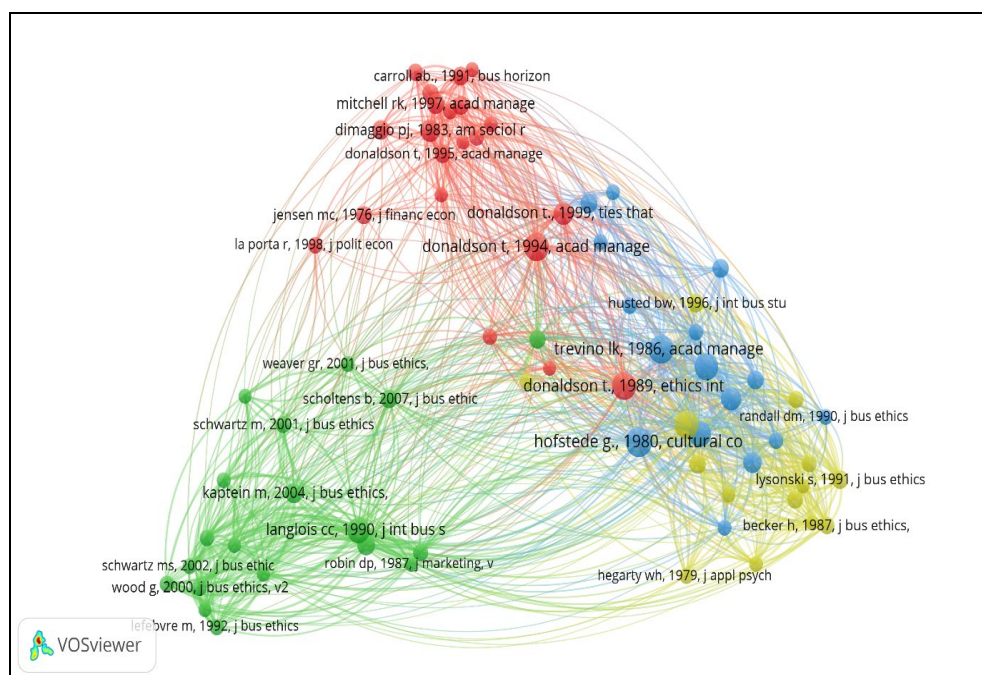
Figure 1. Co-citation analysis in the Cross-Cultural Business Field
Source: Own data processing

Cluster 1 (red) comprises 21 articles that focus on a specific topic in the business ethics literature, namely corporate social responsibility (CSR). The included articles have been published in Academy of Business Review (8), Business and Society (1), Business Horizons (1), American Sociology Review (2), Ethics and International Affairs (1), California Management Review (2), Journal of Business Ethics (1), Journal of International Business Studies (1); Journal of Financial Economics (1); Journal of Political Economics (1), Strategic Management (1).

Some of these articles embody conceptual approaches, tracing back the evolution of corporate social responsibility (Jensen & Meckling, 1976; Carroll, 1979; Caroll, 1991; Freeman, 1994; Carroll, 1999, McWilliams & Siegel, 2001), whilst others focus on applied topics, such as CSR performance (Waddock & Graves,

1997). Another sub-group of articles assigns strategic stakes to effective CSR approaches within multinational companies, building upon the necessity of addressing societal demands (Husted & Allen, 2006; Suchmann, 1995; Waddock & Graves, 1997; La Porta et al., 1998). It is worth mentioning Mitchel, Agle & Woods' (1997) famous article introducing the 3-characteristics stakeholder model. Just as the aforementioned paper, many articles included in Cluster 1 draw upon stakeholder theory (e.g., Donaldson & Preston, 1995). Other studies employ institutional theory (Meyer, 1977; Campbell, 2005), or social contract theory (Donaldson, 1994).

Studies included in Cluster 1 showcase various perspectives, most of which indirectly address the subject of intercultural differences (e.g., the impact of social change on organisations – DiMaggio & Powell, 1983; moral issues within multinationals – Donaldson, 1989; Frederick, 1991; Vogel, 1992). In this same logic, one of the most relevant papers is Matten & Moon's (2008) cross-national comparative analysis of CSR approaches, which explains the differences between American and European ethical orientations. Although it addresses the issue of differences in CSR approaches from a comparative rather than an integrative perspective, it highlights the cultural and institutional elements that explain the heterogeneity of CSR programmes across the world, despite a certain consensus on their importance. The question of the necessity of an integrated business approach is discussed in Donaldson & Dufnee's work (1999), which refers to "global business ethics". If we were to summarise, Cluster 1 showcases articles from the cross-cultural ethics literature that focus on the way CSR programs are affected by cultural differences, "when ethics travels" (Donaldson & Dufnee, 1999).

Cluster 2 (green) regroups 19 articles that target the formalisation of ethics within organisations through ethical policies or, more often, codes of ethics. As expected, most of these papers have been published in Journal of Business Ethics (12), the rest of them appearing in Business Social Review (1), California Management Review (1), Journal of International Business Studies (2), Journal of Marketing (1) and Journal of World Business (2).

Articles belonging to Cluster 2 address codes of ethics from various perspectives. Some researchers examined the effectiveness of codes within companies, focusing on their connection to managerial values (Cressey & Moore, 1983) or their utility (Benson, 1989; Kaptein & Schwartz, 2008). Similarly, Robin (1987), as well as Stajkovic & Luthans (1997) linked codes of ethics to companies' social responsibility initiatives. A small sub-group links ethical guidelines to employee ethical behaviour (Somers, 2001; Schwartz, 2001; Adams, Tashchian & Shore, 2001). Other articles target the quality of ethical guidelines, following various frameworks for quality criteria (Schwartz, 2002; Carasco & Singh, 2003; Kaptein, 2004). In a comparative approach, Kaptein (2004) analysed the codes of 200 of the largest companies in the world, revealing their perspective on corporate ethics.

Most studies included in Cluster 2 use content analysis to examine ethical codes. Whilst most of these studies are using qualitative methodologies, e.g. interviews, surveys or textual analysis (Schwartz, 2001; Schwartz, 2002; Carasco & Singh, 2003), some are using mixed methodologies combining qualitative

approaches with statistical modelling (e.g. Christie et al., 2003; Scholtens & Dam, 2007; Adams Tashchian & Shore, 2001). Although some content analyses target only the national level (e.g., Lefebvre & Singh, 1992; in Canada), most have an international orientation. For instance, Wood (2000) analysed the content of ethical guidelines from USA, Canada and Australia, finding quite some similarities among their principles. A further content analysis performed in Australia, Canada and Sweden (Singh et al., 2005) revealed that the content resemblances (Australia and Canada) and differences (Australia and Canada versus Sweden) were coherent with the cultural profiles of the three countries. In this same line, Scholtens & Dam (2007) analysed the contents of ethical guidelines within companies from 24 countries and found that uncertainty avoidance and individualism were positively correlated with the rigour of company ethical policies, whilst power distance and masculinity were negatively correlated with these policies.

Hofstede's article (1983), which supports cultural relativism, is central to this cluster as it serves as the foundation for all articles considering international differences within business ethics guidelines. In this same line, one of the foundations of the cross-cultural business ethics field is Langlois & Schlegelmilch's work (1990), which reveals transnational differences between European and American ethical guidelines in terms of form, complexity, and content. Authors justify some of these differences through the delay in the implementation of codes in Europe, contrary to the timely spread of these in the United States (partially due to the Sarbanes-Oxley Act). In summary, Cluster 2 regroups articles that target the issue of ethics formalisation within international organisations.

Cluster 3 (blue) regroups 16 articles that approach "the cross-cultural ethical dilemma" (Wines & Napier, 1992) primarily from a decision-making perspective. Five of these articles have been published in Journal of Business Ethics, whilst the rest of them appear in Organisational Behaviour and Human Resource Processes (1), Journal of Marketing (2); Journal of Personality and Social Psychology (1); International Studies of Management & Organization (1); Journal of Macromarketing (1); Journal of International Business Studies (1); Academy of Management Review (2); Journal of Applied Psychology (1) and Administrative Science Quarterly (1).

Of great importance is the presence of O'Fallon's (2005) work, which revises the literature on ethical decision-making, qualifying national culture as an important factor in many studies (e.g., McDonald & Pak, 1996; Allmon et al., 1997; Goodwin & Goodwin, 1999; Christie et al., 2003). All articles indirectly target corporate ethics issues within intercultural contexts. Four articles indirectly refer to culture influencing ethics by emphasising the role of the environmental factors on organisational behaviour (Jones, 1991; Hunt & Vitell, 1986; Hunt, Wood & Chonko, 1989; Ferrel & Gresham, 1985) whilst two others target methodological issues in measuring business ethics (Reidenbach & Robin, 1990; Randall & Gibson, 1990). Another sub-group targets the relationship between work climate and (ethical) organisational behaviour (Podsakoff et al., 2003; Victor & Cullen, 1988). Cluster 3 also comprises ethical leadership perspectives (Brown et al., 2005).

Within Cluster 3, decision-making is typically associated with marketing issues (Hunt & Vitell, 1986; Hunt, Wood, & Chonko, 1989; Ferrel & Gresham, 1985), as the included studies question the role of ethical values in marketers' behaviour. The question of the role of individual morals within organisational settings is also emphasised (Jones, 1991; Treviño, 1986; Forsyth, 1980; Husted, 1999) as different individual orientations could affect the robustness of the organisational culture (Forsyth, 1992). Treviño's (1986) person-situation model balances two different perspectives - the social influence and the individual influence on decision-making - offering a more comprehensive framework. Articles in Cluster 3 tend to rely on theories derived from social psychology, such as social learning theory (Jones, 1991), moral intensity (Jones, 1991), and differential association theory (Ferrel & Gresham, 1985). The presence of Hofstede's work (1980) within this cluster is noteworthy, as it represents one of the fundamental perspectives in the cross-cultural management literature. In summary, Cluster 3 regroups articles focusing on the impact of (international) business ethics on decision-making.

Cluster 4 (yellow) contains 14 articles published in Journal of Business Ethics (11), Journal of International Business Studies (2); Journal of Applied Psychology (1). All articles included in Cluster 4 directly address ethical issues encountered in either international settings or cross-cultural environments. It is the cluster that best responds to our query. Husted & Kattan (1996) found differences in moral reasoning among students from Spain, Mexico, and the United States, despite a certain consensus on unethical work practices, which can be explained through social learning theory (Bandura, 1986). Vitell, Nwachukwu, and Barnes (1993) developed a framework that utilises Hofstede's national culture dimensions to explain ethical decision-making within different countries. In the same logic, Nyaw & Ng (1994) demonstrated how Taiwanese, Hong Kongese, Canadian, and Japanese students react differently to ethical dilemmas, contradicting Lysonski & Gaidis' (1991) study, which found no difference in the responses of students from New Zealand, the USA, and Denmark.

Despite some studies focusing on ethics within marketing processes (e.g., Vitell, 1987), Cluster 4 focuses on managerial processes (Jackson & Artola, 1997, Izraeli, 1988; Becker & Fritzsche, 1987; Dubinsky et al, 1991; Ford & Richardson, 1994; Hegarty & Sims, 1979). Several cross-cultural studies demonstrate that values associated with national ownership, rather than the host country's principles, tend to influence organisational ethical beliefs and conduct (Izraeli, 1988; Jackson & Artola, 1997). Becker (1987) found differences in the attitudes of managers from France, Germany, and the USA regarding ethical behaviour and ethical guidelines. This result has yet to be supported in Abratt, Nel & Higgs' study (1992), which does not find notable differences in the managerial attitudes of South Africa and Australia. In summary, Cluster 4 encompasses international and cross-cultural issues in ethical management.

5. Discussions

The present co-citation analysis provides insight into the current directions within cross-cultural business ethics. The four clusters are revelatory for how

scholars frame cultural issues in business ethics research. The clusters reveal the pertinence of the subject in corporate social responsibility issues (Cluster 1), ethical guidelines and codes of ethics (Cluster 2), decision-making and organisational behaviour issues (Cluster 3) and within managerial processes (Cluster 4).

Our analysis provides a comprehensive intellectual structure of the literature in the field, offering greater clarity to an otherwise complex area. Although most of the articles included in the preliminary sample are not of recent date, considering the 504 articles retrieved from Web of Science, we can detect an increase in the number of articles targeting cross-cultural issues over the last 15 years, as presented in Table 2. This confirms Eramasova's (2021) results on the development of the field.

To our knowledge, this is one of the few bibliometric analyses that targets cross-cultural business ethics as a field. Despite the scarcity of literature reviews in this research area (partially due to its novelty), our results align with those of previous studies that have performed similar analyses.

First, we build on Ermasova's systematic literature review (2021) that identified the main topics (whistleblowing, business education, conceptual articles, business environment and culture perceptions, demographic factors and business ethics perceptions around the world) and leading journals (Journal of Business Ethics, Management International Review, Business Ethics: A European Review; Cross Cultural Management: an International Journal / Cross-Cultural & Strategic Management; Journal of World Business) serving the field.

Second, our study partially aligns with the results of El Hassani et al.'s (2023) systematic literature review on ethics within cross-cultural organisational contexts, which has identified five clusters, as follows: international business, corporate social responsibility practices across cultures, behavioural economics in cross-cultural contexts, ethical leadership in multicultural contexts and unethical behaviours. Our four clusters offer a complementary perspective that enriches literature in the field.

Finally, our results align with Moon & Wooliams's (2000) perspective in that "The future for business ethics should be to continue to examine the relationships between norms and values and what these mean to the actors". We argue that the ethnocentric approach is no longer a possibility in today's globalised business environment. As the universal thesis becomes increasingly difficult to maintain, ethical debate should remain open to stimulate mutual understanding and cultural sensitivity within corporate environments. The key to both qualitative ethical guidelines and their effective implementation is ensuring they are clear and understandable to those who are supposed to follow them.

6. Conclusions, Limitations and Future Perspectives

This article contributes to clarifying the intellectual structure of cross-cultural business ethics by employing a co-citation analysis. The distribution of the sample articles across the four clusters reflects the varying approaches researchers take to addressing cultural distance in ethical issues. Therefore, the most prolific

articles found in Cluster 1 are fundamental studies analysing the relevance of CSR approaches in international or cross-cultural contexts. If papers from Cluster 1 have a rather external orientation, articles in Cluster 2 refer to internal regulations framing ethical behaviour within (international) business organisations. Cluster 3 regroups business ethics issues related to decision-making and organisational behaviour. Finally, Cluster 4 addresses cross-cultural issues in business ethics from the perspective of managers. It is worth noting the coherence of the topics revealed by the clusters, starting from an external approach to ethics, evolving towards more internal issues, and then specialising in decision-making issues to reach cross-cultural ethical questions for executives.

This article has theoretical implications, as it highlights current trends in the emerging field of cross-cultural business ethics. Our study clarifies the directions that have been explored as well as the gaps that remain to be addressed. For instance, we identified a lack of longitudinal studies, as well as a lack of differentiation between industries. Another issue is linked to the lack of clarity on the definition of ethical conflicts, as well as a lack of consensus over the unit of analysis – ethical dilemmas, ethical behaviour, and ethical intention. As many studies have specific stakes and target ethics in particular countries, results are not always generalisable, which explains the lack of theoretical framing in the field. Although cross-cultural business ethics is of interest to various scientific fields, it integrates the best within management sciences, as the way ethics is handled internationally implies business strategic stakes.

Despite its contribution, this paper presents some limitations. Firstly, it focused only on the 70 most co-cited documents from the 504 articles in the VOSviewer sample, ignoring possibly relevant publications that did not meet the citation threshold. Co-citation analysis only considers highly cited documents, overlooking new or very niche papers (Donthu, 2021). Secondly, this study has only retrieved bibliographic data from Web of Science. Future research could cross data from multiple databases. Thirdly, in terms of the type of documents, we only considered articles, which may have limited our perspective on the breadth of the field. Further research could consider books, book chapters, and conference proceedings for a more comprehensive coverage of the topic. Finally, we only considered articles in English, which led to the exclusion of materials that could have contributed to presenting the intellectual structure of Cross-Cultural Business Ethics.

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APPENDICES

The repartition within clusters of the articles used in the co-citation analysis

Table 1

Full list of 70 articles included in the co-citation analysis	Citations	Total link strength
Cluster 1 (red) – international differences in corporate social responsibility		
Carroll, A. B. (1979). A Three-Dimensional Conceptual Model of Corporate Performance. *The Academy of Management Review*, *4(4)*, 497–505. https://doi.org/10.2307/257850	19	86
Carroll, A.B. (1999) Corporate Social Responsibility: Evolution of a Definitional Construct. *Business & Society*, *38*, 268-295. https://doi.org/10.1177/000765039903800303	16	55
Campbell, J. L. (2007). Why Would Corporations Behave in Socially Responsible Ways? An Institutional Theory of Corporate Social Responsibility. *Academy of Management Review*, *32*, 946-967. https://doi.org/10.5465/amr.2007.25275684	13	65
Carroll, A. (1991) The Pyramid of Corporate Social Responsibility: Toward the Moral Management of Organizational Stakeholders. *Business Horizons*, *34*,39-48.http://dx.doi.org/10.1016/0007-6813(91)90005-G	19	76
DiMaggio, P.J. and Powell, W.W. (1983) The Iron Cage Revisited: Institutional Isomorphism and Collective Rationality in Organizational Fields. *American Sociological Review*, *48*, 147-160. https://doi.org/10.2307/2095101	26	105
Donaldson, T., & Dunfee, T. W. (1994). Toward a Unified Conception of Business Ethics: Integrative Social Contracts Theory. *Academy of Management Review*, *19*, 252-284. https://doi.org/10.5465/amr.1994.9410210749	41	181
Donaldson, T., & Preston, L. (1995). The Stakeholders Theory of the Corporation: Concepts, Evidence, Implications. *Academy of Management Review*, *20*, 65-91. https://doi.org/10.5465/amr.1995.9503271992	7	109
Donaldson, T. (1989) Moral Minimums for Multinationals. *Ethics & International Affairs*, *3*, 163-182. http://dx.doi.org/10.1111/j.1747-7093.1989.tb00217.x	39	201
Donaldson, T. and Dunfee, T. (1999) Ties That Bind: A Social Contracts Approach to Business Ethics. *Harvard Business School Press*, Boston.	27	156
Frederick, W. C. (1991). The moral authority of transnational corporate codes. *Journal of Business Ethics*, *10*, 165-177.	14	80
Freeman, R.E. (1994) The Politics of Stakeholder Theory. Business Ethics Quarterly, 4, 409-421. https://doi.org/10.2307/3857340	12	40

Full list of 70 articles included in the co-citation analysis	Citations	Total link strength
Husted, B. W., & Allen, D. B. (2006). Corporate Social Responsibility in the Multinational Enterprise: Strategic and Institutional Approaches. *Journal of International Business Studies*, *37*, 838-849. https://doi.org/10.1057/palgrave.jibs.8400227	12	70
Jensen, M. C., & Meckling, W. H. (1976). Theory of the firm: Managerial behaviour, agency costs and ownership structure. *Journal of Financial Economics*, 3(4), 305–360. doi:10.1016/0304-405x(76)90026-x	17	43
La Porta, R., de Silanes, F.L., Shleifer, A. and Vishny, R. (1998) Law and Finance. *Journal of Political Economy*, 106, 1113-1155. http://dx.doi.org/10.1086/250042	14	38
Matten, D. and Moon, J. (2008) "Implicit" and "Explicit" CSR: A Conceptual Framework for a Comparative Understanding of Corporate Social Responsibility. *The Academy of Management Review*, *33*, 3. https://doi.org/10.5465/amr.2008.31193458	18	82
McWilliams, A., & Siegel, D. (2001). Corporate Social Responsibility: A Theory of the Firm Perspective. *The Academy of Management Review*, *20*, 117-127. https://doi.org/10.5465/amr.2001.4011987	13	62
Meyer, J., & Rowan, B. (1977). Institutionalized Organizations: Formal Structure as Myth and Ceremony. *American Journal of Sociology*, *83*, 340-363. http://dx.doi.org/10.1086/226550	12	60
Mitchell, R. K., Agle, B. R., & Wood, D. J. (1997). Toward a Theory of Stakeholder Identification and Salience: Defining the Principle of Who and What Really Counts. *Academy of Management Review*, *22*, 853-886. https://doi.org/10.2307/259247	21	96
Suchman, M.C. (1995) Managing Legitimacy: Strategic and Institutional Approaches. *Academy of Management Review*, *20*, 571-610.	20	70
Vogel, D. (1992). The globalization of business ethics: Why America remains distinctive. *California Management Review*, *35 (1),* 30-49.	12	79
Waddock, S. A., & Graves, S. B. (1997). The corporate social performance–financial performance link. *Strategic management journal*, *18*(4), 303-319.	14	79
Cluster 2 (green): codes of ethics across countries		
Adams, J. S., Tashchian, A. & Shore T.H. (2001). Codes of Ethics as Signals for Ethical Behavior. *Journal of Business Ethics, 29(3),* 199–211. doi:10.1023/a:1026576421399	12	90
Benson, G. C. (1989). Codes of ethics. *Journal of Business Ethics*, *8*, 305-319.	12	109
Carasco, E.F. and Singh, J.B. (2003) The Content and Focus of the Codes of Ethics of the World's Largest Transnational Corporations. *Business and Society Review, 108*,71-94. https://doi.org/10.1111/1467-8594.00007	12	104
Christie, P. M. J., Kwon, I.-W. G., Stoeberl, P. A., & Baumhart, R. (2003). A Cross-Cultural Comparison of Ethical Attitudes of Business Managers: India, Korea and the United States. *Journal of Business Ethics, 46(3),* 263–287. doi:10.1023/a:1025501426590	19	114
Cressey, D.R. & Moore, C.A. (1983). Managerial values and corporate codes of ethics. *California Management Review*, 25 (4). 53-77, University of California Press	14	121
Hofstede, G. (1983). "The Cultural Relativity of Organisational Practices and Theories," Journal of International Business Studies, Vol. 14, No. 2, 1983, pp. 75-89 http://dx.doi.org/10.1057/palgrave.jibs.8490867	46	235
Kaptein, M. (2004). *Business Codes of Multinational Firms: What Do They Say? Journal of Business Ethics, 50(1)*, 13–31. doi:10.1023/b:busi.0000021051.534	21	162

Full list of 70 articles included in the co-citation analysis	Citations	Total link strength
Kaptein, M., & Schwartz, M. S. (2008). The Effectiveness of Business Codes: A Critical Examination of Existing Studies and the Development of an Integrated Research Model. *Journal of Business Ethics, 77(2),* 111–127. doi:10.1007/s10551-006-9305-0	12	82
Langlois, C. C., & Schlegelmilch, B. B. (1990). Do corporate codes of ethics reflect national character? Evidence from Europe and the United States. *Journal of International Business Studies*, *21*, 519-539.	33	234
Lefebvre, M., & Singh, J. B. (1992). The content and focus of Canadian corporate codes of ethics. *Journal of Business Ethics*, *11*, 799-808.	14	126
Robin, D. P., & Reidenbach, R. E. (1987). Social responsibility, ethics, and marketing strategy: Closing the gap between concept and application. *Journal of marketing*, *51*(1), 44-58.	12	77
Scholtens, B., & Dam, L. (2007). Cultural values and international differences in business ethics. *Journal of Business ethics*, *75*, 273-284.	19	128
Schwartz, M. (2001). The nature of the relationship between corporate codes of ethics and behaviour. *Journal of business ethics*, *32*, 247-262.	15	92
Schwartz, M. S. (2002). A code of ethics for corporate code of ethics. *Journal of business ethics*, *41*(1), 27-43.	13	96
Singh, J., Carasco, E., Svensson, G., Wood, G., & Callaghan, M. (2005). A comparative study of the contents of corporate codes of ethics in Australia, Canada and Sweden. *Journal of World Business*, *40*(1), 91-109.	14	107
Somers, M. J. (2001). Ethical codes of conduct and organizational context: A study of the relationship between codes of conduct, employee behavior and organizational values. *Journal of Business Ethics*, *30*, 185-195.	13	100
Stajkovic, A. D., & Luthans, F. (1997). Business ethics across cultures: A social cognitive model. *Journal of World Business*, *32*(1), 17-34.	22	158
Weaver, G. R. (2001). Ethics programs in global businesses: Culture's role in managing ethics. *Journal of Business Ethics*, *30*, 3-15.		
Wood, G. (2000). A cross cultural comparison of the contents of codes of ethics: USA, Canada and Australia. *Journal of business ethics*, *25*, 287-298.	16	146
Cluster 3 (blue): decision-making in international / cross-cultural environments		
Brown, M. E., Treviño, L. K., & Harrison, D. A. (2005). Ethical leadership: A social learning perspective for construct development and testing. *Organizational behavior and human decision processes*, *97*(2), 117-134.	13	40
Ferrell, O. C., & Gresham, L. G. (1985). A contingency framework for understanding ethical decision making in marketing. *Journal of marketing*, *49*(3), 87-96.	33	246
Forsyth, D. R. (1980). A taxonomy of ethical ideologies. *Journal of Personality and Social psychology*, *39*(1), 175.	23	141
Forsyth, D. R. (1992). *Judging the morality of business practices:* The influence of personal moral philosophies. Journal *of Business Ethics, 11(5-6),* 461–470. doi:10.1007/bf00870557	13	105
Hofstede, G. (1980). Culture and Organizations. *International Studies of Management & Organization, 10(4),* 15–41. doi:10.1080/00208825. 1980.11656300	46	235
Hunt, S. D., & Vitell, S. (1986). A general theory of marketing ethics. *Journal of macromarketing*, *6*(1), 5-16.	29	208
Hunt, S. D., Wood, V. R., & Chonko, L. B. (1989). Corporate ethical values and organizational commitment in marketing. *Journal of Marketing, 53*(3), 79–90. https://doi.org/10.2307/1251344	14	108

Full list of 70 articles included in the co-citation analysis	Citations	Total link strength
Husted, B. W. (1999). Wealth, culture, and corruption. *Journal of international business studies*, *30*, 339-359.		
Husted, B. W., & Allen, D. B. (2008). Toward a model of cross-cultural business ethics: The impact of individualism and collectivism on the ethical decision-making process. Journal of Business Ethics, 82, 293-305.	14	84
Jones, T. M. (1991). Ethical decision making by individuals in organizations: An issue-contingent model. *Academy of management review*, *16*(2), 366-395.	37	227
O'Fallon, M. J., & Butterfield, K. D. (2005). A review of the empirical ethical decision-making literature: 1996–2003. *Citation classics from the Journal of Business Ethics: Celebrating the first thirty years of publication*, 213-263.	14	113
Podsakoff, P. M., MacKenzie, S. B., Lee, J. Y., & Podsakoff, N. P. (2003). Common method biases in behavioral research: a critical review of the literature and recommended remedies. *Journal of applied psychology*, *88*(5), 879.	20	112
Randall, D. M., & Gibson, A. M. (1990). Methodology in business ethics research: A review and critical assessment. *Journal of business ethics*, *9*, 457-471.	13	65
Reidenbach, R. E., & Robin, D. P. (1990). Toward the development of a multidimensional scale for improving evaluations of business ethics. *Journal of business ethics*, *9*, 639-653.	18	113
Treviño, L. K. (1986). Ethical decision making in organizations: A person-situation interactionist model. *Academy of management Review*, *11*(3), 601-617.	42	258
Victor, B., & Cullen, J. B. (1988). The organizational bases of ethical work climates. *Administrative science quarterly*, 101-125.	19	91
Cluster 4 (yellow): cross-cultural ethics issues in management		
Abratt, R., Nel, D., & Higgs, N. S. (1992). An examination of the ethical beliefs of managers using selected scenarios in a cross-cultural environment. *Journal of business ethics*, *11*, 29-35.	12	96
Becker, H., & Fritzsche, D. J. (1987). Business ethics: A cross-cultural comparison of managers' attitudes. *Journal of Business Ethics*, *6*, 289-295.	15	128
Dubinsky, A. J., Jolson, M. A., Kotabe, M., & Lim, C. U. (1991). A cross-national investigation of industrial salespeople's ethical perceptions. *Journal of International Business Studies*, *22*, 651-670.	18	146
Ford, R. C., & Richardson, W. D. (1994). Ethical decision making: A review of the empirical literature. *Journal of business ethics*, *13*, 205-221.	15	103
Hegarty, W. H., & Sims, H. P. (1979). Organizational philosophy, policies, and objectives related to unethical decision behavior: A laboratory experiment. *Journal of Applied Psychology*, *64*(3), 331.	13	91
Husted, B. W., Dozier, J. B., McMahon, J. T., & Kattan, M. W. (1996). The impact of cross-national carriers of business ethics on attitudes about questionable practices and form of moral reasoning. *Journal of International Business Studies*, *27*, 391-411.	18	128
Izraeli, D. (1988). Ethical beliefs and behavior among managers: A cross-cultural perspective. *Journal of Business Ethics, 7(4)*, 263–271. doi:10.1007/bf00381831	13	119
Jackson, T., & Artola, M. C. (1997). Ethical beliefs and management behaviour: a cross-cultural comparison. *Journal of Business Ethics*, *16*(11), 1163-1173.	13	92

Full list of 70 articles included in the co-citation analysis	Citations	Total link strength
Lysonski, S., & Gaidis, W. (1991). A cross-cultural comparison of the ethics of business students. *Journal of Business Ethics*, *10*, 141-150.	19	140
Nyaw, M. K., & Ng, I. (1994). A comparative analysis of ethical beliefs: A four country study. *Journal of business ethics*, *13*, 543-555.	17	93
Vitell, S. J., & Grove, S. J. (1987). Marketing ethics and the techniques of neutralization. *Journal of Business Ethics*, *6*, 433-438.	13	72
Vitell, S. J., Nwachukwu, S. L., & Barnes, J. H. (1993). The effects of culture on ethical decision-making: An application of Hofstede's typology. *Journal of business Ethics*, *12*, 753-760.	39	262
Whipple, T. W., & Swords, D. F. (1992). Business ethics judgments: A cross-cultural comparison. *Journal of Business Ethics*, *11*, 671-678.	12	95
Wines, W. A., & Napier, N. K. (1992). Toward an understanding of cross-cultural ethics: A tentative model. *Journal of Business Ethics*, *11*, 831-841.	16	81

Source: own processing in VOSviewer

Publication years for the 504 articles in the preliminary sample

Table 2

Publication year	Publication count	% of 504
2024	23	4.563
2023	20	3.968
2022	12	2.381
2021	18	3.571
2020	16	3.175
2019	26	5.159
2018	19	3.77
2017	25	4.96
2016	16	3.175
2015	29	5.754
2014	24	4.762
2013	22	4.365
2012	22	4.365
2011	24	4.762
2010	22	4.365
2009	34	6.746
2008	23	4.563
2007	12	2.381
2006	6	1.19
2005	13	2.579
2004	9	1.786
2003	10	1.984
2002	14	2.778

Publication year	Publication count	% of 504
2001	14	2.778
2000	11	2.183
1999	11	2.183
1998	8	1.587
1997	6	1.19
1996	1	0.198
1995	2	0.397
1994	1	0.198
1993	3	0.595
1992	3	0.595
1990	1	0.198
1989	1	0.198
1988	1	0.198
1987	1	0.198
1983	1	0.198

Source: Web of Science, Analyse Results