The relationship between ethics and firm practices in Russia and the United States

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Abstract

One of the fundamental objectives of corporate governance is to promote a climate that fosters ethical decision-making. As transitioning economies move toward more transparent and democratic systems the existence of policies, such as codes of ethics, that attempt to monitor and control moral behavior will become increasingly important. The establishment of ethical standards not only encourages trust with potential trade partners but also is likely to cultivate foreign direct investment. In this study, data collected from 112 U.S. and 74 Russian respondents reveal some intriguing patterns across these two diverse economies. Managerial implications and future research directions are also discussed.

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1. Introduction

The recent steps by President Vladimir Putin to introduce tax reforms and new laws fighting money-laundering are beginning to show the prospect of a lessening in perceived corruption in Russia... but the CPI 2002 (Corruption Perceptions Index) indicates that Russia has a long way to go and remains seriously corrupt, together with Uzbekistan, Georgia, Ukraine, Kazakhstan, Moldova and Azerbaijan, all of which score less than 3 out of 10. (Transparency International’s Chairman Peter Eigen on Russia, Berlin, August 28, 2002)

As multinational firms search for new global markets to manufacture and sell their products, the complexity surrounding how to manage the ethical differences between business associates from different cultural backgrounds has perplexed many managers (Husted, 1999; Robertson, Crittenden, Brady, & Hoffman, 2002). This moral dimension of managerial decision-making, as opposed to the economic dimension, is likely to become more of a concern for corporate leaders, organizational researchers and society as a whole in the future (Luo, 2002). Globalization in general has forced more managers to confront ethical
perceptions and beliefs that are inconsistent with their own moral codes (Velazquez, 2000).

Since the end of the Cold War, managers and researchers have begun to take note of both cultural and moral differences between American and Russian workers (i.e., McCarthy, Puffer, & Naumov, 2000; Money & Colton, 2000; Puffer & McCarthy, 1995). This movement toward a better understanding of cultural differences has gradually gained momentum. Today, there is a wealth of data documenting cultural differences between managers from different nations (Hofstede, 1997; Ronen, 1986; Trompenaars, 1994). While differences have been identified, aspects of culture as perceptions of power, concern for time, ability to cope with uncertainty, regard for material goods, display of emotions, change, and group orientation, little has been done to empirically examine specific ethical differences across borders (Geletkanycz, 1997; Hofstede & Bond, 1988; Robertson & Fadil, 1999; Trompenaars, 1994).

The potential windfall of trade between the United States and Russia in the future cannot be underestimated. Yet, while many American managers understand the profound potential of the Russian market, their understanding of Russian values, ethics, and practices is somewhat limited. It is also necessary to treat that country’s attempts to improve corporate governance and associated managerial behaviors as an outstanding question (McCarthy & Puffer, 2002a). Moreover, the need to control and manage the numerous abuses of shareholder rights committed in Russia during the 1990s has become vitally important (Puffer & McCarthy, 2003).

The purpose of this study is to examine differences between American and Russian managers in their ethical ideologies and firm practices. Russia was selected as a comparison group, as opposed to another transitioning economy, for three key reasons: first, Russia is clearly one of the largest in size (from both an economic and demographic perspective); second, Russian values still tend to play an influential role on former Soviet Union states; third, since the Cold War, scholars have long been interested in cultural differences between the United States and Russia. What are some of the conditions that have led to possible dual moral norms in Russian society? Possible factors include the growth of materialism, the collapse of Communist ideology, distrust of the government and influence from Western nations and trade partners.

To pursue our objectives, we administered a survey in both nations to assess the following variables: beliefs about relativism, beliefs about idealism, and the trade off between profits and ethics.

A brief analysis of the background on our topic is presented next, followed by the presentation of specific research hypotheses and an overview of our methodology. The results are then evaluated and the paper concludes with a discussion of managerial and research implications, limitations, and future research directions.

2. Transitioning ethics after the Cold War

During the Cold War, there was no doubt that Russians and Americans were keenly interested in differences in the values and ethics of their counterparts. While business managers essentially stood on the sidelines, politicians and special agents undertook covert operations to better understand the other party’s mindset and moral foundation. Since the accomplishments of Glasnost (openness) and Perestroika (political/economic restructuring), studies of Russian values have been increasingly pursued by practitioners and academicians from around the world (Luthans, Peterson, & Ibrayeva, 1998). Shama (1992), for example, found that Russian, Polish, and Hungarian subjects looked to the black market as a viable trade option during dire economic conditions. In a comparative analysis, Puffer, McCarthy, and Naumov (1997) found differences in work beliefs between Russians and Americans. A number of other studies have also been conducted in the past decade.

In 1962, a 12-point moral code was developed in Communist Russia as a guide for the ethical conduct of loyalists (DeGeorge, 1969; Puffer & McCarthy, 1995). While this code was somewhat similar to the Judeo-Christian-based Ten Commandments, its level of dissemination and acceptance in the general public was less than desired (Puffer & McCarthy, 1995). Nevertheless, a moral paradigm for post-Communist Russia eventually evolved, with some of its roots in earlier belief systems, such as the 1962 code. Puffer and McCarthy (1995) identified a number of behavioral differences between Russians and Americans regarding business ethics. One example cited in their research is
the situation where the Russian partner of Ben & Jerry’s Homemade, Inc.’s venture in Western Russia decided to “borrow” firm materials and equipment for personal use (Puffer & McCarthy, 1995). While this behavior is frowned upon in the U.S., it is often seen as justifiable in Russia. Actions such as personal favoritism, or blat, and price fixing, which are frowned upon in the U.S., are generally acceptable in Russia. On the other hand, American traditions of maximizing profits and exorbitant salary differentials between CEOs and employees are deemed unethical in Russia (Puffer & McCarthy, 1995). While these inherent differences in values indeed play a role in the development of two unique governance approaches, the recent developments in Russia indicate that a movement toward the convergence of values has begun (McCarthy & Puffer, 2000).

One area of business ethics research that has received minimal attention in cross-cultural research is ethical ideology. Empirical studies in the management and marketing fields, mostly performed with American samples, have found ethical judgments among marketing/business managers are indeed mediated by the individual’s ethical ideology. One such study, by Vitell Nwachukwu, and Barnes (1993), based on a sample of American Marketing Association (AMA) members, found that more idealistic members showed higher levels of honesty and integrity than their less idealistic and more relativistic counterparts.

Idealism and relativism are two ethical ideologies that have received considerable attention in the realm of business ethics (Ferrell, Fraedrich, & Ferrell, 2000). Forsyth (1980) developed a measurement tool for idealism and relativism which set the foundation for future empirical studies. According to Rawwas, Vitell, and Al-Khatib (1994: 228), a high score on Forsyth’s idealism scale signifies that an individual, or group, believes more in “the moral absolute of specific actions or behaviors in determining what course of action one should follow.” Thus, idealism refers to the degree to which an individual believes that the “right” decision can be made in an ethically tenuous situation. This is essentially the deontological perspective that embodies concern for others’ welfare when evaluating alternatives. Consistent with idealism is the cultural value of collectivism, which emphasizes the overall social good in decision-making. Collectivism has been closely associated with Russian society (Holt, Ralston, & Terpstra, 1994). Elenkov (1998), in a cross-cultural analysis of Russian and U.S. values, recently found that the Russian managers were significantly less individualistic, thus more collectivistic, than their American counterparts. Individualism tends to be more prevalent in a free-market economy and Russia may be experiencing a cultural shift after the fall of Communism. Nevertheless, additional studies (e.g., Elenkov, 1997; Shama, 1994) have also identified Russia as a nation with a stronger level of collectivism than the United States. Idealistic individuals believe that there is a morally correct alternative that will not harm others. Less idealistic individuals may make decisions irrespective of the impact on others. Thus, based on the collective orientation of Russian society, the following hypothesis has been developed:

**Hypothesis 1:** Russian employees will be more relativistic than their American counterparts when faced with ethical dilemmas.

Relativism, on the other hand, refers to the rejection of universal rules in making ethical judgments. People who espouse relativism make decisions on a situationally specific basis. High relativists evaluate the current situation and use this as the basis for making a judgment. Relativists place little emphasis on laws and regulations, which is consistent with Russian conceptions of business ethics (Puffer & McCarthy, 1995). Low relativists, on the other hand, believe that standard rules can be applied regardless of the issue at hand (Rawwas et al., 1994). According to Ferrell et al. (2000), the typical relativist emphasizes the interacting group and attempts to determine solutions based on group consensus. The dominating Russian value of collectivism coupled with a lower level of emphasis placed on bureaucratic rules and regulations leads to the following hypothesis:

**Hypothesis 2:** Russian employees will be more idealistic than their American counterparts when faced with ethical dilemmas.

An additional area of business ethics research that has gradually received attention is the analysis of common business practices (Robertson & Fadil, 1999). In the United States, many firms now have formal codes of ethics. While different countries tend to have their own distinct moral paradigms,
the characteristics of individual managers and workers help shape a nation’s overall worldview. Idealism and relativism both possess intuitive links to the willingness to sacrifice ethical standards for individual and firm financial rewards. Collectivistic individuals, like those who are highly idealistic, typically believe that the means justify the ends (Rawwas et al., 1994). Relativists, with their situational ethics, appear to be more focused on the current situation rather than end results. Relativists also tend to be more inclined to sacrifice personal moral standards for the perceived norms of the group. According to Puffer and McCarthy (1995: 39), “whereas American managers seldom question the capitalist view which supports the legitimacy of maximization of profits, this concept is still antithetical to many Russians in doing business.” It appears that a disparity may very well exist between the U.S. and Russia with respect to this profit/ethics tradeoff. While prior empirical research of ethical ideologies and ethical business practices is extremely limited, the following exploratory hypotheses have been developed to press this research stream forward:

**Hypothesis 3:** In Russia and the United States, relativism will have a positive effect on the willingness to sacrifice ethical standards for individual and firm financial rewards.

**Hypothesis 4:** In Russia and the United States, idealism will have a positive effect on the willingness to sacrifice ethical standards for individual and firm financial rewards.

**Hypothesis 5:** American employees will be more likely than their Russian counterparts to sacrifice ethical standards for individual and firm financial rewards.

### 3. Research method

#### 3.1. Sample and sampling procedure

To test these hypotheses, primary data were collected from Russian and American employees using a survey-based methodology. Surveys were initially written in English and then translated into Russian by Russian nationals. To ensure appropriate translation, the surveys were then back-translated from Russian to English by a separate translator, and appropriate changes were then made before final distribution to the Russian participants (Alreck & Settle, 1995). Two firms in the United States (one in the oil and gas industry and one in insurance, each with approximately 1,000 employees) and a number of parents and associates of university students from various firms in Russia agreed to participate in the research project. In each case, one of the researchers met the employees in a group setting at their place of employment and distributed the surveys. In the case of the American firms, all employees served in an accounting and finance capacity and represented 100% of their firms’ finance and accounting staff. The Russian sample represented employees from a broad range of functional disciplines, and from 16 different organizations. Employees were advised that the researchers were investigating various aspects of business ethics, and respondents were asked to participate in the voluntary survey. All of the American and Russian respondents agreed to participate voluntarily.

The sample included 105 Americans and 74 Russians. However, several of those returned partially completed surveys, leading to a final sample of 63 Americans and 46 Russians to be used in our analyses. Subsequent tests yielded no significant differences in age, gender, education, hierarchical level within the organization, or marital status between those individuals included and excluded from the final sample. About 62% of the respondents were married, just over one-half occupied management positions, 75% had a college degree, and the median age (measured with a categorical variable) was in the 30- to 39-year-old range. The Russian and American sub-samples differed significantly on gender representation and hierarchical level within their employing organizations, with the American sample being comprised of significantly more females and the Russian sample containing more individuals at a higher level in their firms. These differences in our sub-samples are unlikely to have affected our results, because neither gender nor hierarchical level are significantly related to our dependent variables of interest. Respondents did not differ significantly between the American and Russian sub-samples based on age, education, and marital status.
3.2. Measures

Idealism and relativism were measured using the scale originally published by Forsyth (1980). Idealism was measured using 10 items, and relativism was measured using nine items. Idealism questions included items such as “One should never psychologically or physically harm another” and “The dignity and welfare of people should be the most important concern in any society.” Examples of relativism questions are “What is ethical varies from one situation and society to another” and “What is ethical for everyone can never be resolved since what is moral or immoral is up to the individual.” The reliability for idealism was \( \alpha = 0.80 \) for the overall sample (\( \alpha = 0.86 \) for the U.S. and \( \alpha = 0.68 \) for Russia), while the reliability for relativism was \( \alpha = 0.77 \) for the overall sample (\( \alpha = 0.80 \) for the U.S. and \( \alpha = 0.70 \) for Russia) (Cronbach, 1951).

Employees’ willingness to sacrifice ethical standards for individual and firm financial rewards was measured using four items developed specifically for this study. Respondents were asked to indicate the extent to which: (1) making money is more important than running an honest business; (2) investors should be more interested in their ROI than in creating social good; (3) firms are successful based on financial gains instead of moral accomplishments; and (4) top management should be concerned with increasing shareholder wealth instead of business ethics. Responses were coded on a 5-point scale, where 1 = strongly disagree and 5 = strongly agree. The reliability of this measure was \( \alpha = 0.77 \) for the sample overall (\( \alpha = 0.78 \) for the U.S. and \( \alpha = 0.68 \) for Russia).

We also assessed the extent to which the respondents’ organizations had a formal system of ethics in place. Respondents were asked to indicate their level of agreement (1 = strongly disagree to 5 = strongly agree) with each of the following: (1) my firm has standards and procedures in place, such as codes of ethics; (2) my firm has high-level personnel responsible for ethics compliance programs; (3) my firm has ethics training programs in place; (4) my firm has in place systems that monitor, audit, and report misconduct; (5) my firm is consistent with the enforcement of ethics standards; and (6) my firm focuses on ethics training programs. The reliability of this measure was \( \alpha = 0.87 \) for the overall sample (\( \alpha = 0.88 \) for the U.S. and \( \alpha = 0.83 \) for Russia).

We incorporated a variety of control variables into our regression models to enhance confidence in our findings. These control variables can be grouped into firm-level and individual-level factors. To control for firm-level effects when predicting employees’ feelings regarding the profit/ethics tradeoff, we included a categorical measure of firm size based on number of employees. Several individual-level factors were included as controls in our regression models, including marital status, gender, level within the organization, age, and education level. Marital status was measured simply with an indication of married vs. non-married status. Level within the organizational hierarchy was measured by asking respondents to indicate whether their position was in senior executive, middle management, junior management, non-management, or staff. Age was a categorical variable where ages were grouped into 10-year ranges from 1 (20–29 years of age) through 5 (60 years and older). Respondents were asked to indicate their highest level of education based on the following possible values: high school, some college, college graduate, some graduate school, and graduate degree. Finally, country was coded as U.S. = 1 and Russia = 0. Means, standard deviations, and zero-order correlations are given in Table 1.

4. Results

To test Hypotheses 1, 2, and 5, t-tests were performed in an attempt to determine whether Russian and American employees differed significantly with regard to relativism, idealism, and a willingness to sacrifice ethical standards for financial gain (the “profit/ethics tradeoff”). As noted in Fig. 1, Russian and American employees differed significantly on relativism and the profit/ethics tradeoff, but not on idealism. This provides support for Hypotheses 1 and 5, but not for Hypothesis 2. Russian employees appear to be significantly more relativistic than their American counterparts. Thus, it appears that the Russian group places more emphasis on the specific situation when confronted with an ethical dilemma. Given that Hypothesis 2 was not supported, it can be deduced that Russians and Americans tend to have similar
beliefs regarding concern for others when evaluating ethical situations. Finally, Hypothesis 5 theorized that American employees would be more likely to sacrifice ethical standards for personal or company financial gain than would Russians. As shown in Fig. 1, this appears to be the case. Indeed, the deeply seeded American values of individualism and materialism do seem to influence the ethical framework of the U.S. moral belief system.

Table 2 reports the results of the regression models used to test Hypotheses 3 and 4. Hypothesis 3 suggested that, regardless of nationality, relativism is positively related to the willingness to sacrifice ethics for financial gain. As shown in Table 2, and contrary to our prediction, relativism appears to have a negative effect on an individual’s willingness to trade financial gain for high ethical standards in both the Russian and American sub-samples. Therefore, our regression results do not provide support for Hypothesis 3. Clearly this result is worthy of future scrutiny and examination. Hypothesis 4 suggested

Table 2
Regression results for tests of the effects of relativism and idealism on the willingness to sacrifice ethical standards for financial gaina,b

<table>
<thead>
<tr>
<th>Predictors and controls</th>
<th>Russian managers</th>
<th>American managers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Relativism</td>
<td>−0.38*</td>
<td>−0.35***</td>
</tr>
<tr>
<td>Idealism</td>
<td>0.27</td>
<td>0.22**</td>
</tr>
<tr>
<td>Company has ethics policies/procedures</td>
<td>−0.00</td>
<td>−0.20**</td>
</tr>
<tr>
<td>Marital status</td>
<td>−0.04</td>
<td>0.21*</td>
</tr>
<tr>
<td>Gender</td>
<td>−0.04</td>
<td>−0.01</td>
</tr>
<tr>
<td>Hierarchical level</td>
<td>0.14</td>
<td>0.12</td>
</tr>
<tr>
<td>Age</td>
<td>0.16</td>
<td>−0.02</td>
</tr>
<tr>
<td>Education</td>
<td>0.15</td>
<td>−0.05</td>
</tr>
<tr>
<td>Company size</td>
<td>0.01</td>
<td>−0.07</td>
</tr>
<tr>
<td>F (full model)</td>
<td>2.48**</td>
<td>1.93*</td>
</tr>
<tr>
<td>$R^2$</td>
<td>0.377</td>
<td>0.244</td>
</tr>
<tr>
<td>Adjusted $R^2$</td>
<td>0.225</td>
<td>0.118</td>
</tr>
<tr>
<td>df</td>
<td>9, 37</td>
<td>9, 54</td>
</tr>
</tbody>
</table>

a The dependent variable is the willingness to sacrifice ethical standards for financial gain.
b Standardized regression coefficients are reported.

*p < 0.10; **p < 0.05; ***p < 0.01.
that idealism is positively related to the sacrifice of ethical standards for financial rewards, irrespective of nationality. Table 2 shows that idealism has a positive effect on the profit/ethics tradeoff in both sub-samples. This yields support for Hypothesis 4. As an additional test, we combined both Russian and American respondents into a single sample and conducted moderated multiple regression including a Russia/U.S. dummy and interaction effects between the main effect variables and the country dummy. This allowed for another test to determine whether the effects of relativism and idealism on the willingness to sacrifice ethics for profits were contingent on country of origin. Our results indicated that this was not the case. This provides additional support for our conclusion that the effects of relativism and idealism are the same in Russia and the United States. Idealistic individuals in the U.S. and Russia both make a moral connection between their beliefs and financial rewards.

5. Discussion

The purpose of this study was to examine ethical ideologies and firm practices in the United States and Russia with an eye toward moral differences. Our results have revealed some interesting findings about employees in these two powerful economies. First, as predicted, U.S. managers tend to be more interested in financial results than their Russian counterparts. Our support of Hypothesis 1 suggests that Americans are more concerned with financial returns and are also more willing to sacrifice their moral codes when confronted with a profit/ethics tradeoff. Russian managers were found to be more relativistic than their American colleagues (Hypothesis 2) which is indicative of a stronger belief in Russia about situational ethics.

An alternative explanation is that perhaps U.S. culture places more emphasis on decision-making process while Russian culture focuses on outcomes.

Fig. 1. Means of relativism, idealism, and willingness to sacrifice ethical standards for financial gain for Russian and American sub-samples. The means of relativism and willingness to sacrifice ethical standards for financial gains for the Russian and American sub-samples are significantly different at the $p < 0.05$ level.
The moral rejection of behaviors, such as price fixing, manipulating data, and violating laws in the U.S., coupled with the relative acceptance of these behaviors in Russia, lends credence to this claim (Puffer & McCarthy, 1995). Perhaps the consequences of ethical blunders are more prevalent in Russia than in the United States. The depth and breadth of the U.S. legal code signifies a stronger emphasis on process in the U.S. as well. These patterns, while influenced by moral and cultural worldviews, may also be, in part, due to the limited number of formal ethics policies that currently exist in Russia. Perhaps the establishment of a more formal code will facilitate stronger governance over individual behavior in Russia in the future (Garten, 2002). Moreover, the breadth and depth of formal ethical codes indeed must vary between the two nations. Enforcement of codes may vary as well and it may be easier for the members of one country, or firm, to break the rules of a formalized code.

The results also call into question whether Russian managers will be swayed by the country’s new Code of Corporate Conduct, or whether the country will develop a more Russian form of corporate governance (McCarthy & Puffer, 2002b). While the future outcome is difficult to predict, one issue that will certainly be on the table is the struggle between U.S. and Russian joint venture partners when trying to determine a middle ground on firm-specific policies and codes of ethics. As more U.S. and Western European firms enter Russia, compromises will be sought and the influence of non-Russian values on the Russian work environment will likely be significant.

One limitation of this study is that the generalizability of our results may be somewhat limited with regard to the American sample because all the respondents were from a financial and/or accounting background. Thus, generalizing our findings to individuals with different functional backgrounds may not be appropriate, because it is possible that individuals from different functional areas may have different levels of commitment to business ethics policies and practices.

In addition, given that our study is cross-sectional and correlational in nature, one must view our causal hypotheses with caution. Even though there is compelling theoretical justification for our assertion that idealism will affect the profit/ethics tradeoff, there is still the possibility that causation is not occurring. Nevertheless, given the theoretical justifications provided in Section 2, we are reasonably confident in the causal relationships hypothesized.

A general criticism of survey research is common method variance, because the independent and dependent constructs are often measured entirely with self-reported data (as was the case here). One cannot dismiss Podsakoff and Organ’s (1986) admonition to avoid measuring the independent and dependent variables using the same source, since there is a potential for questionable results. Yet, common method variance may not be as much of a limitation as once thought, because although common method variance inflates zero-order correlations, it also increases the shared variance among the independent variables (Shaffer, Harrison, & Gilley, 1999). This makes it more difficult to find unique, significant regression coefficients (Florey & Harrison, 2000) and reduces the chance that common method variance had a major effect on the conclusions of this study. Nevertheless, one cannot absolutely rule out the possibility that respondents artificially answered in a consistent fashion, yielding possibly invalid results.

A number of managerial implications exist based on the findings of this study. First, top management must understand that the ethical climate of a multinational organization can be extremely fragile. American and Russian managers indeed have many differences, yet they also embrace a number of similar values as well, such as maintaining trust, keeping one’s word, and the notion of fair competition (Puffer & McCarthy, 1995). The current results impact the communications, performance objectives, and control systems that may be appropriate across multinational settings, having substantial potential importance for the development of a country’s corporate governance system. Our findings also have revealed patterns that could be helpful to managers in multinational firms that are in the process of developing corporate codes of ethics in Russia or the United States (Robertson & Fadil, 1999). Specific, culturally contingent guidelines could be created while considering some of the diversity in values and beliefs across borders. For example, since favoritism (blat) is acceptable behavior in Russia, U.S. firms operating in Russia may want to adjust their policies to incorporate an acceptable level of nepotism. Any adaptations to policies should be reviewed by managers from both nations in an attempt to dispel any deep discrepancies in firm policies and practices.
Russian firms that operate in the U.S. may also want to develop specific policies, such as a whistleblower program, that are rare in Russia but are enforced by the Sarbanes-Oxley Law in the U.S. Further, actions and corrective steps taken by managers will likely become more important in establishing, maintaining, or destabilizing a multinational’s ethical environment.

Overall, it is hoped that the results of this study have added value to the relatively weak empirical database of studies that have focused on cross-cultural ethics between Russia and the United States. Moreover, this study has identified a number of salient future research endeavors for ethics scholars. For example, future research should examine whether codes of ethical conduct and ethics training have the same effects on Russian and American employees. In addition, the current research design could be employed in other countries of the former Soviet Union, such as Ukraine, and in Eastern Europe, such as the Czech Republic, to help foster an understanding of differences among people and practices in this region of the world. A qualitative study with formal interviews of respondents in various Eastern Bloc Nations would be an excellent methodology. Other ethical ideologies, or moral philosophies, such as Consequentialism and Justice, could also be examined in the future. A deeper analysis into specific ethical dilemmas may add to our understanding of the shape, form, and rhythm of the relativism in Russia. In which ethical issues are Russians willing to compromise their moral beliefs? Are there other issues that are less likely to experience a relativist shift in beliefs? And, how do these values vary across Eastern Europe and across individuals at varying levels within their organizations? Indeed, these are plausible questions for future researchers.

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References
