Geocentric Ethics: Using Bicultural Skills to Develop Global Organizational Culture

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Abstract: This paper presents a novel strategy for organizations desiring to function ethically in multiple cultures. In addition to recommending enhanced geocentric hiring, the concept of attribution was introduced to a process of developing culturally resilient core cultural values for an organization. The hope is to develop an organizational identity that transcends all of the national cultures in which the organization must engage and develop an ethical organizational cultural that can meet the moral expectations of Eastern and Western cultures. This is exploratory and intended to introduce the approach for the consideration of practitioners and fellow researchers.

Keywords: Attribution, geocentric, bicultural, organizational culture, core values, business ethics.

Introduction

Google has the motto “Don’t be evil,” and from its earliest times, it has sought to be exemplary in its ethical choices. So, it must have been quite a shock to Google's leaders when people began throwing rocks at their buses (free employee transportation) in the city of San Francisco (Gumbel, 2014). Trying to be virtuous is not the same as being virtuous. The global media constantly scrutinizes corporate conduct and can quickly and broadly spread the news of corporate moral failures (Burleigh, 2015). So, it is important for businesses to find and hold to generally accepted standards of morality, not just to avoid litigation, but to avoid a crippling loss of reputation, as multinational firms can even face condemnation in one country for their behavior in another (Dean, 2010). So, despite the difficulties, businesses must figure out how to behave as well as possible (Wadhwa, 2016) wherever they have personnel.

A substantial body of academic research agrees. Stakeholder theory endorses the stance that employees, customers, and even vendors expect to be treated fairly by a company (Donaldson & Preston, 1995). At minimum, the literature takes the perspective that businesses are to be ethically responsible by taking reasonable steps to not cause harm (Culnan & Williams, 2009).

However, traditional moral authority is falling victim to self-interest (Magretta, 1999). Perhaps it is because conventional, ethical frameworks are losing relevance (Ebrahim & Weisband, 2007) while “economic self-interest has acquired a new social legitimacy” (Hendry, 2001). There is no question that external pressures can push decision-makers towards questionable actions. The Institutional Anomie Theory argues that a national culture can unintentionally create unjust conditions that promote the very self-centered behaviors that result in unethical behavior by businesses (Cullen, Parboteeah, & Hoegl, 2004). For example, this happens when businesses are punished for having client data stolen (if it comes out in public), no matter how hard they tried to protect it (Krebs, 2016) (ZDNet, 2016). Sometimes, the hacking is due to the corruption or complacency of those within the organization (Spears & Barki, 2010) but the specifics of who is to blame often do not seem to matter. This leaves a host of technical and
general managers more concerned with a news leak to the media than a data leak to professional thieves.

The worldwide web has introduced other difficulties. As the likes of eBay and Facebook have demonstrated, there is, now, a new global business model. Content management sites need only develop a critical mass of producers and consumers and a potent “loop of algorithms, infrastructure, and data” (Malik, 2015) takes over. They pay to maintain the site, and everything else is “gravy” – immensely lucrative gravy. This and numerous other computer ethics issues make it difficult to count on existing ethics philosophies for guidance (Floridi, 1999).

So, in a dynamic global context, with so many and such varied external expectations to cope with, how can a corporation assure a level of integrity and morality in the actions of its people? The call is for something grounded in a divergent cultural, social, and political setting (Ebrahim & Weisband, 2007).

Facets of a Solution

Facet One: Hiring

One part of the solutions for organizations must involve hiring the right people. Globalization has brought many new challenges to the realm of human resource management. Possibly, none is more daunting than trying to hire good people and manage them well across multiple contexts and cultures. When a company moves into the global arena, it can use a variety of strategies. Three general hiring approaches that are widely recognized include ethnocentric, polycentric, and geocentric (Hult & Hill, 2015).

An ethnocentric approach, simply stated, means hiring from home. This requires at least that all key positions abroad are filled with expatriates, typically from the originating company, but most certainly from the originating country and culture. This approach not only facilitates knowledge and expertise transfer to the new locations, it also promotes preservation of the corporate culture, which, presumably, brought the company enough success and good reputation to allow them to grow internationally (Hult & Hill, 2015).

Polycentric hiring is basically the antithesis of the ethnocentric approach, hiring locally in whatever new land a company ventures into. Apart from the goodwill this will generate with the government and society for the new venture, it also is typically the least expensive of the options, and it infuses the organization with staff that are culturally aligned to the context the business is operating in (Hult & Hill, 2015).

The geocentric approach is designed to avoid these kinds of discrimination and increase the quality of hires by choosing the professional who fits the job requirements as the basis for candidate selection (Hult & Hill, 2015). This means being blind to the country of origin and all other factors except
professional qualifications. Research supports this approach as providing very positive results (Plakhotnik, Rocco, Collins, & Landorf, 2015) when it is financially feasible.

However, one of the greatest strengths of geocentric hiring is also its greatest weakness. If it is truly blind to everything but professional qualifications, it is by definition blind to cultural orientation and background. At least the cultural challenges of the other two approaches are predictable. The cultural blindness of this approach opens up an entirely unpredictable scenario. There are no assurances that new hires will be compatible in their worldview, and if they do not arrive as a cultural fit, what happens if they cannot be socialized to the new cultural orientation? Even young people hired straight out of their education are already predisposed to the moral corruption of their cultures (Neal, Finlay, Karkoulian, Catana, & Pellegrino, 2015). A strategy of assuring cultural similarity of top management does not promise that lower-level managers and professionals will comply (Alvesson & Sveningsson, 2015). A global company, espousing nonsectarian ideals, might easily end up with a local manager in Vietnam insisting that the local staff participate in ancestor worship to gain the blessings on the business (AliceVu, 2013). Individual cultural bias, especially towards relativism, can lead to very unethical, even illegal, behavior on the part of local managers (Tian, 2008).

**Facet Two: Provide a Supportive Culture**

The next part of the solution could be to revise the geocentric hiring criterion to include some assessment of cultural aptitude and adaptability (Bell & Harrison, 1996). Not everyone is convinced that the bicultural trait research is empirically sound enough to count on (Rudmin, 2003). However, more recent empirical research has asserted that measureable bicultural traits, like higher attributional complexity and attributional knowledge, do exist, and they allow new hires to quickly apprehend and adapt to (and therefore advance) the organizational cultural of the business (Lakshman & Lakshman, 2015). Boundary spanning should help the organization understand and adapt to its new cultural environs (Yagi & Kleinberg, 2011).

However, that hiring strategy does not eliminate the challenge of deciding on the recipe of cultural values, identity, and other cultural expressions for an international or global company. While culturally sophisticated hires can be expected to be more adaptable, is it reasonable and fair to assume that they will conform even to a culture that is completely different from (even antagonistic towards) that of their origin? There is reason to reflect on how a company can provide a cultural environment to which hires from many different backgrounds can find a way to connect and belong. It is important to note that this is not just about finding a management style that helps employees engage. Adler’s Cultural Synergy Model, for one, provides for that, but Adler joins those who are only asking “What works well?” because of a belief in socially constructed realities. For those who still hold to the conviction that there is an objective reality, the deeper question “What is right?” persists. Furthermore, there is still the matter of external expectations – a reality outside the control of the organization that must be factored in as well.

Certainly, the past dominance of Western moral foundations in management literature are being challenged. Academic recognition of a dialectic view of the organization is not that new (Morgan, 1986), but few would challenge that Western thought (via capitalism and liberal economics) have dominated the global economy since World War II and especially since the fall of the Soviet Union. The demise of Western style management has long been predicted (Deming, 1988), but now the hegemony is weakening at a rapid rate (Ikenberry, 2008). The Eastern worldviews will increasingly find a place at the table. For example, Liu et al.
have recently proposed that it makes more sense, especially in the Chinese context, to appeal to an Eastern belief system for managing conflict (Chin & Liu, 2015). Their position is that multiple ethical systems should be part of a manager’s toolkit. Morgan may share this perspective, having recently argued for more emphasis on the practical use of his metaphors in gaining perspective on a variety of situations, despite potential epistemological complications (Morgan, 2016). There are even some who believe that the best place to be is where metaphorical contradictions abound (Oswick, Keenoy, & Grant, 2002).

**Facet Three: Provide an Ethical Foundation**

However, again, can ethicists recommend to businesses the idea that ethics are simply a matter of different lenses for viewing and understanding a situation? Can they embrace an approach that does not require a unified grounding and infrastructure rationally derived from a concept of morality based in reality or, at least, in an acceptably coherent philosophical system? It is one thing to view the rightness or wrongness of an action from multiple perspectives that share the same or, at least, compatible belief systems, but does that carry forward to ethical systems grounded in views of human identity and existence that have not been reconciled?

There is reason to argue that for a company to have a consistent ethical stance, there must be a coherent ethical framework built on a consistent foundation. Demuijnck points out “rejection of relativism is a precondition for business ethics to get off the ground” (Demuijnck, 2015), and that is not just a Western realization. Tian demonstrated how relativism lead to unethical behavior in China as assessed according to Chinese standards (Tian, 2008). Even moral relativism itself, when seeking to be an ethical system, seeks some consistent basis for determining “basic moral norms” (Timmons, 2012) regarding what is required, forbidden, and permitted in that context or culture.

A final and most critical objective of this paper, then, is to explore where and how, if at all, the East can meet the West within the core values of a business. It must be done in a way that is coherent, adequately encompassing, and concrete enough to provide ethical grounding for geocentric business leaders and followers from diverse backgrounds to embrace. Then, organizations can develop a culture around this ethical framework that will endure and help the organization behave in a way that is recognized as being ethical across the various segments of the global village. Moreover, a broadly accepted ethical standard would be useful to host societies in holding organizations accountable for their actions.

**Facet Four: Study Success**

It is time to study those who have a proven track record of success – those individuals who have succeeded as a bicultural in the global village. The kind of cross-culturally successful person that can guide this study was probably first named by Peter Adler as the multicultural man (1977). This type of person is now more often studied and referenced in research findings as bicultural. It is also this type of person that organizations should be hiring to lead them (Lakshman & Lakshman, 2015). These exemplary individuals have been able to reconcile very different cultural values to develop a composite identity and an integrated set of beliefs about the world and themselves (LaFromboise, Coleman, & Gerton, 1993). Tian really exemplifies this ability in a cultural research study in the following observation: “If gift giving is just a way of expressing peoples’ friendship in China, it will not contribute to corruption. If gift giving to politicians and bureaucrats in return for contracts and favors in an important project, it would become a
This attribution ability (Bell & Harrison, 1996) allows biculturals to be successful in multiple cultural contexts without suffering from cultural schizophrenia (Shayegan, 1997). If their cognitive processes and capacities can be harnessed, it would aid organizations in establishing an identity and corporate culture that is essentially pan-cultural.

This accepts the notion that strategies that work for an individual can be applied to a business. There is some scholarly justification for this notion in the literature. An anthropologist long ago noted that a group of Native American boys adapted its behavior to a different culture when the youths went together from their home (Native culture) to a nearby town where the typical American culture was dominant (Polgar, 1960). Likewise, Cohen noted that Jewish groups in Prague in the 1800’s achieved prestige and prominence by fitting in to German society. However, they also preserved a separate Jewish identity particularly related to their religious beliefs and practices (Cohen, 1977). Thus, an organization, as a group of people, might hope to develop the ability of employees to live comfortably in multiple cultures.

**Identity and attribution.** Indications are that the ability to distance oneself enough to discern and differentiate the right from the wrong in a culture requires a superior sense of identity. Study of successful biculturals indicates an “internal sense of self that is separate from a person’s environment,” elsewhere referred to as self-awareness that then interacts with the cultural context to develop a cultural identity (LaFromboise et al., 1993). When two or more cultural identities exist, the bicultural (or multicultural) may either keep them separate (alternate) or integrate them (fusion) (LaFromboise et al, 1993). This produces bicultural traits of either high or low blendedness and high or low harmony (Huynh, Nguyen, & Benet-Martínez, 2011). They might even create a separate hybrid identity based on them (Huynh et al., 2011).

To proceed with developing a methodology for applying these skills to organizations requires exposes another assumption: beneath the layers of cultural and linguistic diversity there is common ground or, at least, complementary cultural artifacts that can be paired. So, the task becomes one of discovery as opposed to construction. The efforts are more like clearing the jungle growth hoping to find an ancient edifice.

An example of the discovery approach would be when Jones et al. (2007) started with several broadly accepted ethical theories and rationally reasoned their way to a proposed model for organizational culture. They helpfully observed that a core attribute defining organizational culture is a self-orientation versus an others-orientation. They concluded that the more others-oriented a firm is, the more broadly moral the organization’s culture, which they deem highly ethical. However, their ideal, a stakeholder culture, was developed using ethical frameworks developed in the West (agency, corporate egoist, instrumentalist, moralist, and altruist), making it difficult to implement cross-culturally. For example, in a national culture that emphasizes family loyalty, the issue is not whether one is others-oriented, but whether one is upholding the values of the broader culture by taking care, first and foremost, of one’s family. The argument can be made, that a manager who does not prioritize family over all other stakeholders in that context is being a “poor citizen” who will contribute to the deterioration of the society.

This paper hopes to unearth and apply universally acceptable moorings in a generalizable way. This requires taking fundamental cultural distinctions and reflecting on what deep level agreement can be
found in the different cultures that will produce a tenet of morality that all can agree on. This highlights the importance of first finding out what justifies an action (as per the example of the bicultural) through an accurate attribution of motive or intention. This requires quite cognitive complexity and a somewhat tacit attribution knowledge (Lakshman & Lakshman, 2015). Timmons agrees, instructing his readers in ethics to distinguish carefully between fundamental moral disagreements and those that really are not (Timmons, 2012). He provides us with the Context Sensitivity Thesis, which carefully distinguishes the reasons for the different positions people might take on the rightness of a given action. He would propose that most, if not all, differences have to do with a difference of perspective on the non-moral facts of the situation.

**Facet Five: Apply the Process**

Once a dictum is unearthed and articulated, then biculturally skilled leaders in the organizations can identify the appropriate applications. Essentially what this does is provide moral justification for different actions in different contexts based on stable core values that are agreed upon. This ability to morally justify different actions in different contexts based on the same unchanging precepts should elevate the organization both in the eyes of its own staff and, ultimately, in the eyes of the external observer who sees consistency between articulated values and comportment in each context. This attribution process can also then be reversed when needed to assure skeptics by connecting the ethical basis of an action to a proximal artifact in that culture. This should sound familiar to ethicists, even though the process is perhaps not.

**Virtue Ethics.** The next question in approaching the analysis is whether and what existing ethical systems might provide a launching point for the analysis. This is where understanding and emulating the bicultural begins to bear fruit. The key here is the bicultural’s ability to develop an identity apart from culturally specific moorings. So, the first step for an organization is then a strong sense of identity defined in some culturally transcendent way. Obviously, there are other commonly recognized facets to organizational identity that could come into play here (e.g. core value proposition), but the aspect that matters most here is the one (or ones) that interfaces directly with external cultural values and expectations.

Koehn has already argued for the superiority of virtue ethics for business (1995). It brings the focus back to basic human values, such as honesty and kindness that do seem to have some universality. It simultaneously allows ethical considerations to go beyond the individual to ask the question: “What should a virtuous organization do?” That identity will have so central a role in ethical determinations suggests strongly some form of virtue ethics will take precedence

Virtue ethics is distinct from most systems in that there is a fundamental shift in focus from the act to the agent, providing guidance for both how to act and why one would act in a certain way. Second, what other approaches tend to assume about motivation is explicit and integral to the conceptual makeup of the theory. In the case of Kantian and Utilitarian perspectives, for example, one assumes that an agent ought to be motivated to both rationally evaluate a decision and then to act ethically, given the facts and the framework. In other words, one could argue that all ethical frameworks assume a virtuous individual or the expectation of judgment of not being a virtuous individual, as revealed by an errant act.

On the other hand, while various flavors of virtue ethics will name specific and distinct enduring personal qualities as virtuous, others will argue that really there is no separating them and that all are
merely situation or condition specific expressions of a more general propensity of attitude and action, which could, in turn, be using some ethical system (e.g. utilitarian) to determine what is virtuous action in a given situation. Some will include emotive response as a facet of virtue, while others ignore it and focus on chosen action, regardless of how the actor feels about it, again hearkening to a set of principles for distinguishing the right action. A fairly common (and ancient) view is to see virtue as the middle ground of propensities with paucity or excess of a trait being where vice is found. The point is that even in choosing virtue ethics as the primary system to be applied, there is recognition that others are not thereby excluded.

The essential element of virtue ethics is a set of ideals. The Greek word for this is "arête." Additional modern English terms would include true or good character, being a quality person or epitomizing excellence. In the Chinese context, the ideal would often likely be what fulfills Confucian expectations. The point is that the concept of an ideal is fairly universal.

The organization then must build an architype of the ideal organization. It would integrate all of agreed upon core values that define how and who the organization should be (or become). All actions could then be judged by whether they are aligned with the ideal, given the circumstances and the environmental cultural cues. It is already recognized that organizational culture is somewhat distinct from national culture, even as individuals within a culture hold values somewhat distinct from other individuals within a given culture (Hofstede, Hofstede, & Minkov, 1991). However, the core values still need to be found.

Facet Six: Core Values
An organization must dissect the cultures it interacts with to uncover what it needs to formulate its core values. Digging through the cultural dimensions, artifacts, images and other cultural representations, the organization may uncover ethical commonalities between the different cultures. The next step is to walk through a brief example of this process.

What culturally diverse elements will provide the fodder for the demonstration? With a multitude of potential individual situations that could be examined, any degree of generalizability calls for broadly recognized constructs. Since this paper only seeks to model the approach rather than develop an entire ethical framework, Hofstede’s original four cultural dimensions (1980) should suffice. They are well known and understood, which will allow readers to proceed with minimal explanation.

Individualism versus Collectivism. At first blush, it would seem that this could almost come down to a battle between the ethical egoist (Machan, 1979) and any system that puts the whole of humanity ahead of the individual. However, if one digs down into what this dimension addresses, one finds that it really is about individual responsibility to the collective with a view to some promise of individual reward. The variance comes in answering the question of who the individual is loyal or responsible to. As can be seen in Asian cultures, even the most noble of individuals are not necessarily taking all of humankind’s interests into consideration, and the least noble, in all contexts, truly sacrifice all others for themselves.

One could argue that most systems ultimately come back to the idea that it is best for people themselves if they fulfill their ethical duties to whatever circle is defined by the culture. Whether it is Karma, a harmonious society, or some other form of ultimate or broader based reward, the central core
seems to be that the individual takes responsibility because it is best for them. Consider a very individualistic society like the United States and the fact that the culture holds in high esteem those who willingly give their lives for their country. How does the individual (who is dead) benefit from this ideal? Somehow, beneath it all has to be the belief that serving the whole is what is best for the individual and serves a person's identity as fulfilling an ideal.

The virtuous organization, then, will hold its identity to some core value that assigns nobility to serving the whole, understanding that that is ultimately best for them. However, it stops short of defining “the whole.” Instead, it will allow that to be defined according to the context being served. Obviously, stakeholders will be among those whose needs and interests will be valued, but these will be balanced in different ways in different contexts according to the expectations of the locale. Perhaps the core value statement would be something like “Serving those that society calls us to serve.”

**High versus Low Uncertainty Avoidance.** This dimension is less obviously related to ethical considerations. It is related to the willingness to take risks, which is not in and of itself ethically anchored. Aristotle might argue that too much or too little risk-taking would be a vice, and, thus, a balance of the two is a virtue. However, that view certainly runs into trouble when other virtues, like the patriotism discussed previously, are brought into the discussion. So how does a bicultural or multicultural organization find its footing in regard to avoiding uncertainty?

First of all, the organization can begin to consider the needs of its employees (and others) of whom the corporation has expectations. For example, an international organization should recognize that its success in diverse cultures depends on a great deal of boundary spanning at all levels of the organization (Yagi & Kleinberg, 2011). In turn, that requires the individuals involved to make judgment calls on what is culturally suitable on a regular basis. This, in turn, requires that the organization serve its employees in at least two ways. It must anticipate areas that cannot be compromised. Then, it must clearly, consistently, and, even, constantly communicate where those boundaries are. It is terribly disruptive to an organization if, for example, purchase agents dealing with Chinese vendors are allowed to make substantial amounts of extra money through kickbacks while their counterparts serving Europe watch powerlessly from the next cubicle. Meanwhile, the corporate accounts become skewed as economic exchanges go unreported.

If a form of kickback is legitimate and approved, then establishing norms of transparency and sharing might alleviate much of the potential for disruption to the harmony of the organization. However, wise, ethically based policies that anticipate culture specific pitfalls need to be in place and publicly known, giving the employees something to fall back on when they apologize for what they cannot do because of the cultural values of the company.

On the other hand, where cultural variances are allowed, individual discretion should not only be allowed but rewarded (Yagi & Kleinberg, 2011). In some sense, a form of guanxi might translate to the Western idea of friendship or team building so as to bring an emphasis on relationship building within the organization that will enhance trust and reduce uncertainty. A strong emphasis on “being a family” within the organization might help, as well, if, in fact, it is operationalized.

Another very salient concern has to do with psychological contracts where differences abound between Western and Eastern cultural expectations of organizations (Kickul, Lester, & Belgio, 2004). Bicultural individuals can be expected to be better at absorbing breaches of psychological contract, but the more clearly key expectations are articulated, the better, ultimately, for both. The actual guidelines
may vary by cultural context.

Most likely, Westerners will tend to feel that too much is “written in stone,” while East Asians will wish more was clarified. Keeping the connection of directives to core values and providing some license for improvisation within the core values could keep the UA low staff on board. The UA high could be further assisted by granting power to local management to develop local policies as needed. However, those are operational issues. The fundamental point is that the organization must consider this process an ethical matter, not just one of efficiency and effectiveness. Needless to say, policy discussions need to include a breadth of culturally diverse representatives who are skilled in biculturalism.

**High versus Low-Power Distance.** This cultural divide may well present the most challenges on a day-to-day basis in the organization. A high-power distance manager can really cause consternation for low-power distance employees, but so can a low-power distance manager with high-power distance staff. Likewise, marketing strategies should distinguish between national contexts where messages must respect power distance and ones where it should be ignored.

Yet, people cope with this kind of challenge regularly, at least within Western culture. How do students relate to a professor with whom they have a personal relationship outside of the classroom? Typically, there is an understanding that “Bob” will be addressed as “Dr. Smith,” and no favors will be granted in the grading of assignments. Similar situations exist in legal, medical, and other professional contexts. The separation is not always perfect, and sometimes flagrantly set aside. However, strategies exist for coping.

For internal purposes, a global business will do well to promote the virtue of mutual respect. While low-power distance cultures should take this as a given, it might help for the organization to invoke the Eastern concept of the patron-client relationship. While it is less common today, it is part of Asian history and culture and should provide some basis for a caring relationship between a manager and subordinates (Scott, 1972). Another possible approach is the Confucian teachings regarding courtesy (Jing, 2014).

In the final analysis, the ethically relevant posture is to establish the core value that all employees must treat each other with respect (which may need to be spelled out and modelled in use of names, use of language in communications, etc.). For high-power distance managers, it will be a condescension for the sake of harmony and cooperation. For low-power distance managers and staff, it should be a welcome evidence of the basic dignity of all.

**Masculine versus Feminine.** Probably the most controversial of the original metrics for culture, this might also be the most unique from an explanatory perspective. A review of the high and low values for this dimension will reveal that they do not fall into an East-versus-West dichotomy. As opined by Hofstede, to a large extent the score on this dimension does not indicate the relative presence of the feminine characteristics in a culture but rather the extent to which the males in a culture adhere to the masculine characteristics (2011).

Simplistically speaking, this gets at the heart of an organization’s belief about what it takes to succeed and what success looks like. While most academics and ethicists would quickly leap to the definitions of success that fall under the feminine descriptors, it can be noted that most of them have not had to keep a business from failing. Frankly, a great deal of ink has metaphorically been spilled out telling business why it ought to be more humane and by former CEO’s and other industry experts on why it is about as humane as it can get. Perhaps a page can be taken from the Royal Canadian Life Saving Society.
A noble institution with a noble cause, the society's motto is Quemqunque miserum videris hominem scias (“Whomsoever you see in distress, recognize in him a fellow man”). However, in their training, they quickly teach life savers to be careful not to let a drowning fellowman drown the life saver. A panicking victim is to be left to fall unconscious, if necessary, to be sure that he or she can be approached safely.

The point is that the common ethical ground is that the organization should not destroy itself in the process of trying to be virtuous. In other words, organizational suicide is not a virtuous action. The concept of justice should be considered here. Advancing a core value of being just should validate the organization in finding a balance between corporate (and all individual) self-interest with the interests of others. Modest efforts to protect the long-term profitability and viability (i.e. cash flow needs) of the business should precede those of allocating resources for culturally appropriate CSR initiatives.

**Conclusion**

This paper has introduced recommendations for an organization to implement in its efforts to develop an ethical cultural that can pass the moral expectations of multiple cultures. Along with wise hiring, the concept of attribution was introduced in order to facilitate the process of developing culturally resilient core cultural values for an organization. The hope is to transcend the national cultures in which the organization must function and which will be represented within the organization by way of those working there.

The examples given here (of how to discover common ethical ground between East and West) were, admittedly, superficial but may well be adequate as a launching point to further conversations about the topic. The main hope is to aid practitioners. However, if this paper primes further research in the application of the Attributional Complexity construct to cross-cultural understanding, then it will have achieved enough.

**References**


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