Australian Journal of Business and Management Research
New South Wales Research Centre Australia *(NSWRCA)*

Vol.4 No.6 | October-2014 ISSN: 1839 - 0846

MANAGERS VS. PROFESSIONALS: A CROSS-CULTURAL STUDY IN ETHICS

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ABSTRACT

In this study, the author compared the differences in ethical reasoning between managers and professionals and examined whether this individual-level association is influenced by country-level factors. The statistical findings, based on a data set derived from the 2005–2008 World Values Survey (6,630 final samples from 26 nations) showed that managers are more likely to justify ethically suspect behaviors than professionals are and that the job position-ethics relationship is influenced by cultural values, including assertiveness, institutional collectivism, and power distance, and by social institutions, including education accessibility and political constraints.

Keywords: *managers, professionals, ethics, cultural values, social institutions*

1. INTRODUCTION

Business ethics continues to receive increasing attention from academic researchers and business practitioners. Among the empirical ethical studies in the field of management, research papers focusing on managers have also increased steadily (Siu and Lam, 2009). This interest might be because managers possess the power to establish the ethical tone for an organization and to influence its ethical climate (Clinard, 1983; Vidaver-Cohen, 1998), which affects employer behaviors (Davis and Rothstein, 2006; Kottke and Pelletier, 2013) and firm performance (Ibrahim et al., 2009; Treviño et al., 2008).

Although researchers have exhibited substantial interest in examining managers' ethics- related situations, previous studies have neglected the importance of comparing ethics between managers and other occupations. Ferrell and Gresham (1985) suggested that various job positions or occupations might not exhibit similar ethical perceptions and ethical behaviors because of their specific role-set factors. Ethical differences between managers and other occupations can lead to managerial problems of an organization and eventually influence its performance. Therefore, investigating the ethical differences among occupations is necessary.

To fill the research gap, I compared the ethical differences among job positions and specifically focused on comparing the ethical reasoning between managers and other professionals. I further examined whether the relationship between job position and ethics changes in various contexts by exploring the influence of national-level factors on the job position-ethics association. The study involved 6,630 subjects from 26 countries.

2. LITERATURE REVIEW

Ethics is associated with moral principles that guide a person's reasoning, judgment, and behaviors. In an organization, employees from various job positions exhibit diverse ethics because of their own set of expectations and attributes (Chen, 2013), and such differences in ethics among people in firms can influence the firms' outcomes (Siu and Lam, 2009).

Previous studies have compared the ethics between managers and people from other job positions or occupations. Henthorne et al. (1992) used three scenarios and employed managers and salespersons from diversified organizations to examine the congruity of their perceptions on ethical issues. The results showed that the participating managers in the study were critical of the actions exhibited in the scenarios, tended to be sensitive about promise breaking or contract violating, and viewed the behaviors as culturally unacceptable. Siu and Lam (2009) collected nearly 500 samples from Hong Kong to compare the ethical perceptions of managers and nonmanagers, including professionals, teachers, salespersons and clerks, and technical and plant workers. Compared with other nonmanager occupations, managers tended to possess deontological views associated with unlawful or questionable practices, consumer safety, and counterfeiting issues. Liu (2011) referred to samples from China to test the diversity in ethical reasoning between Chinese accountants and managers. The statistical results showed that the Chinese managers and accountants did not differ in ethical reasoning levels measured using the overall defined issue test (DIT). However, the breakdown results of the DIT individual dilemmatic scenarios revealed that accountants exhibited lower performance than managers did in the business circumstances of receiving bribes, but achieved a higher score than managers did in the other two circumstances.

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Scholars have compared the ethical differences between managers and workers. Trevino *et al*. (2007) employed subjects from various industries to investigate the perceptions of organizational ethics between managers and workers. They referred to social identity theory to form arguments and observed that senior managers are more likely than lower-level employees are to perceive the organizational environment as supportive of ethics, to believe that employees report unethical behaviors to the management, and to perceive that workers request advice from management concerning ethical issues. Senior managers are less likely than lower-level employees are to believe that the organization's ethics codes and regulations are intended to protect management from blame. Chen (2013) used Merton's (1968) perspective of social structure to argue that, because of the differences in educational background and economic resources between these two groups, workers are more likely to be deviant than managers are. Chen further referred to anomie theory and proposed that cultural values and social institutions alter the aforementioned job position-ethics association. The results showed that the ethical differences between managers and workers increase in the contexts of high masculinity and social inequality, but decrease in the contexts of high-power distance and educational accessibility.

The comparison in ethics between managers and entrepreneurs has also attracted attention among scholars. Bucar and Hisrich (2001) surveyed 128 managers and 165 entrepreneurs in the United States to examine the differences in ethical attitudes between the two groups. Because of their higher assumed risks and higher equity stakes, entrepreneurs were observed to consistently demonstrate more ethical attitudes than managers were in internal dealings with companies, such as completing a job within a reasonable time and not using company resources for personal purposes. Crane (2009) surveyed 125 subjects, including managers and entrepreneurs from Canada, to investigate their ethical attitudes. Among 18 items measuring the ethical attitudes between the two groups, 12 did not exhibit differences; however, entrepreneurs were more likely than managers were to perceive the other 6 items as unethical, which included using company services for personal reasons, conducting personal business during working hours, taking additional breaks at work, taking a longer time than necessary to complete a job, exaggerating the performance of company services or products to clients, and overly criticizing competitor products.

Certain studies have compared the ethical diversities between managers and entrepreneurs in an international context. Bucar et al. (2003) investigated cross-cultural ethical differences between managers and entrepreneurs using data from Slovenia, the United States, and Russia, given that Russia had data only from entrepreneurs. The results revealed that the relationship between the ethics of managers and entrepreneurs deviates, and the association between professions and ethics changes in various contexts. For instance, in the scenario of "Cancel your supervisor's wrong expense report," Slovenia entrepreneurs were more likely than managers were to adopt this unethical behavior, whereas the American samples presented the opposite results. A similar situation was observed in scenarios including "Obtain a copy of a competitor's secret new product feature," "Reveal the unethical actions of the plant managers to top management," "Buy ergonomically designed tools to avoid muscle injuries," and "Offer retraining options to displaced employees."

Although certain studies have compared ethics between managers and other professions, this type of study remains scarce (Siu and Lam, 2009). Consequently, the objectives of this study were as follows:

1. To examine whether ethical differences exist between managers and other professions, including professional workers, lawyers, accountants, and teachers.
2. To examine whether the relationship between various professions and ethics is influenced by cultural values.
3. To examine whether the relationship between various professions and ethics is influenced by social institutions.

3. METHODS

3.1. Sample

The individual-level participants in this study were collected from the 2005–2008 fifth wave of the World Values Survey (WVS; World Values Survey Association, 2009). The World Bank conducts various surveys nearly every 5 years. The primary purpose of the data collections is to record people's values and beliefs at different periods. The WVS represents nearly 90% of the global population. The fifth wave of the WVS covered 58 countries or regions, including Africa for the first time.

The data collection process for the WVS involved face-to-face interviews. Each nation that was included in the survey had a minimum of 1,000 participants, which were required to be at least 18 years of age. The samples were selected based on random probability. The survey used standardized questionnaires that were translated into local languages and data-cleaning procedures were conducted at the WVS data archive. Additional information regarding the data collection can be found at the WVS website (http://www.worldvaluessurvey.org).

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The national samples chosen for this study were based on the availability of the dependent variable and country-level measures. Because not every nation in the 2005–2008 survey has the measures for the dependent variable, cultural values and social institutions, the country number was therefore decreased from the original 58 to 29. The final participants of the study totaled 6,630.

3.2. Individual-level dependent variable

The dependent variable used in the study was a person's willingness to justify ethically-suspect behaviors, which was also used by Chen (2013). Although willingness to justify ethically-suspect behaviors is not equal to conducting such ethically-suspect behaviors, it can still be considered as accepting or supporting the behaviors (Szwajkowski, 1992). The variable measured using 4 items: "Claiming government benefits that you are not entitled to," "Avoiding a fare on public transportation," "Cheating on taxes if you have the opportunity," and "Accepting a bribe in the course of your duties." Responses were rated on a 10 scale, with 1 denoting *never justifiable* and 10 denoting *always justifiable*. The alpha value for the measure was 0.766.

3.3. Individual-level independent variable

The independent variable in this study was job position, which comprised managers and professional workers, lawyers, accountants, and teachers. Managers were coded as 1 and professional workers, lawyers, accountants, and teachers were coded as 0. Among the 6,630 participants, 40% were managers.

3.4. Country-level moderators: Cultural values

The country-level cultural values employed in this study contained assertiveness, institutional collectivism, performance orientation, and power distance. These cultural value measures were obtained from the Global Leadership and Organizational Behavior Effectiveness (GLOBE) study (House *et al*., 2004). The GLOBE researchers divided cultural values into cultural values and cultural practices; whereas cultural values implied "how things should be" in a society, cultural practices implied "how things are" in the group. Cultural values were used as the measure in the study because they are the dominant method in cross-cultural and international business research (Shteynberg et al., 2009).

3.5. Country-level moderators: Social institutions

The measures of social institutions included education accessibility, economic development, religion, and political constraint. The education index obtained from the 2006 Human Development Report was used to represent educational accessibility because it is generally accepted as the national offering of information about education opportunities. For economic development, gross domestic product (GDP) was used as the measure and the data were collected from the 2006 World Development Indicators. Regarding religion, referring to Parboteeah et al. (2004), the WVS item that asked "Apart from weddings and funerals, approximately how often do you attend religious services?" was used to calculate the percentage of people who participate in religious activities at least once per week among the participants in a certain nation of the survey. For political constraint, the index developed by Henise (2000) is a structurally-derived internationally comparable measure of political constraints. If the political structure contributes to a stable environment, business-deviant behaviors are less likely to occur.

3.6. Control variables

The data set of the 2005–2008 WVS offered several individual-level variables that are associated with the dependent variable of interest in the study, and were thus treated as control variables. Based on previous studies, gender (Fleischman and Valentine, 2003), age (Chen, 2013), martial status (Cullen et al., 2004), and income (Parboteeah et al., 2005) were included as the control variables.

3.7. Analysis: Hierarchical linear modeling

Because the dependent variable, independent variable, control variables, and moderators were derived from various levels of measure, it was necessary to use hierarchical linear modeling (HLM; Bryk and Raudenbush, 2002) to conduct the data analysis for this study. HLM avoids the sample-dependence issue that occurs in the ordinary least squares method and simultaneously tests hypotheses at diverse levels (Peterson et al., 2010). In the study, although the main-effect testing was conducted at the individual level, HLM was used for data analysis to exclude county-level effect, thereby yielding convincing results. HLM involves two types of mode: intercept-as-outcome and slope-as-outcome. The intercept-as-outcome model tests cross-level main effect, whereas the slope-as-outcome analyzes cross-level interactions. Because the study focused on how country-level variables influence the individual-level relationship, the slope-as-outcome model was used for data analysis. HLM has been used in numerous cross-level studies in the management field (e.g., Chen, 2013; Martin et al., 2007; Parboteeah et al., 2012; Parboteeah et al., 2008).

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4. RESULTS

Table 1 presents the sample distribution among nations in the study. Table 2 shows a matrix of correlations and sample statistics of the variables from the individual level and country level. Table 3 exhibits the HLM analytical results of the main effect and the cross-level moderating effects. Moreover, Figures 1 and 2 show plots of the significant cross-level interacting effects. The diverse levels of the variables were all standardized for plotting.

Insert Table 1, Table 2, and Table 3 about here

The study had three goals. The first was to examine whether ethical differences exist between managers and professionals. The results of Model 1 demonstrated diverse ethics in these two groups ($\beta_1 = 0.06$, $p < .01$); managers are more likely than professionals to justify ethically-suspect behaviors. The second goal was to test whether cultural values moderate the job position-ethics association. In Model 2, among the four cultural values tested in the study, assertiveness ($\gamma_{11} = 0.05$, $p < .05$), institutional collectivism ($\gamma_{12} = 0.04$, $p < .1$), and performance orientation ($\gamma_{13} = 0.04$, $p < .01$) were determined to positively affect the individual-level association. In Figure 1, the slope of the job position-ethics relationship becomes steeper under high assertiveness, institutional collectivism, and performance orientation. The third goal was to investigate the moderating effect of social institutions. The results of Model 3 demonstrated that education accessibility ($\gamma_{15} = -0.05$, $p < .1$) and political constraints ($\gamma_{18} = 0.03$, $p < .1$) affect the job position-ethics association negatively and positively, respectively. As presented in Figure 2, the ethical differences between managers and professionals became smaller at high education accessibility and larger at high political constraints.

Insert Figure 1 and Figure 2 about here

For the control variables, the statistical analysis revealed consistent results. In Table 3, all control variables (gender, age, marital status, and income level) exhibit directions similar to that of the dependent variable across the three models. Although age and marital status revealed significantly negative associations with ethics, the gender and income levels did not reveal significant findings, except for gender in Model 3.

5. DISCUSSIONS

The paper examined the ethical differences between managers and professionals and investigated whether the individual-level association between job position and ethics is moderated by country-level variables, including cultural values and social institutions. The results revealed that ethical differences exist between managers and professionals; managers tend to be more unethical than professionals are. However, the finding is not fully supported by previous research. Although certain studies (e.g., Liu, 2011) have shown that managers are less ethical than professionals are, other studies (e.g., Siu and Lam, 2009) have yielded the opposite result. Furthermore, the HLM results revealed that the ethical differences between these two groups enlarges in the contexts of high assertiveness, institutional collectivism, performance orientation, and political constraints, but shrink in the context of education accessibility. Hence, the job position-ethics relationship is unstable and changes according to contextual influences. Although the findings are supported by the few related studies (e.g., Chen, 2013; Bucar et al., 2003), more research is required for scholars to explore.

The study findings offer managerial implications. The results confirmed that managers tend to be more unethical than professionals are. Firms thus must provide additional education related to ethics for managers or firms should select managers from among professionals. Managers bear the responsibility of establishing ethics codes for organizations, and management of a firm becomes a crucial concern when managers possess ethics that are lower than those of the people they supervise. The influence of national-level factors offers suggestions for firms that plan to establish operations overseas. Under the contexts of high assertiveness, institutional collectivism, performance orientation, and political constraints, the ethical gaps enlarge between managers and professionals. Firms must carefully choose appropriate branch leaders. Because ethics are essential for effective business operation and development, a government that provides more education opportunities to the public shortens the ethical differences among various job positions.

This study proved that the individual-level relationship is influenced by contextual factors. Future studies can examine the effect of the Hofstede cultural model on the individual-level job position-ethics association. At the firm level, scholars can examine whether firm size, firm age, and ethical climate alter the job position-ethics relationship. At the individual-level, researchers can examine whether work experiences influence the job position-ethics relationship, because longer work experiences cause similarities in people's ethical behaviors (Frese, 1982).

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This study makes two contributions by showing that ethical differences exist between managers and professionals, and that using the multilevel model proves the complexity of human behaviors. Using only one level of analysis is insufficient to describe the complexity of human behaviors; contextual factors must also be considered. This study had certain limitations; for example, because the research relied on secondary data, it was impossible to control the data-collection process in all nations, which could be problematic.

The empirical findings of this study suggest that job position predicts a person's willingness to justify ethically-suspect behaviors, and factors from other levels might play a role in this association. Future studies can adopt multilevel methods to examine ethical issues in the field of management.

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Table 1. Sample distribution among countries

Country	Managers	Professionals	Total subjects
France	56	117	173
UK	142	162	304
Italy	74	150	224
Netherlands	69	85	154
USA	110	158	268
Canada	139	276	415
Japan	199	62	261
Mexico	109	145	254
South Africa	145	205	350
Australia	234	314	548
Sweden	121	67	188
Argentina	34	72	106
Finland	42	91	133
Poland	32	32	64
Brazil	95	113	208
India	165	115	280
Slovenia	44	113	157
Turkey	134	62	196
Russia	78	214	292
Georgia	54	236	290
Thailand	38	139	177
Indonesia	87	276	363
New Zealand	180	210	390
Egypt	100	241	341
Zambia	67	200	267
Germany	137	90	227
Total	2,685	3,945	6,630

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Table 2. Means, standard deviations, and correlations among the variables[a,b,c]

Variables	Mean	s.d.	1	2	3	4	5	6	7	8	9	10	11	12	13
1. Willingness to justify ethically suspect behaviors	2.10	1.57													
Individual Level															
2. Job position	.4	.49	.04												
3. Gender	.54	.50	.03	.20											
4. Age	44.77	14.34	-.15	.09	.05										
5. Marital status	.71	.45	-.06	.08	.10	.16									
6. Income level	6.06	2.38		-.05	.01	-.03	.11								
Country Level															
7. Assertiveness	3.81	.69	-.03	.02	-.01	-.04	.03	-.05							
8. Institutional collectivism	4.61	.48	.07	-.02	.05	-.06	-.06	-.09	-.42						
9. Performance orientation	5.96	.29	.10	-.07	-.04	.04	-.03	.14	-.02	.07					
10. Power distance	2.73	.27	-.03	.00	-.03	.02	.02	.03	-.03	-.29	.03				
11. Education accessibility	.90	.11	-.11	.01	-.12	.23	.01	.11	-.14	-.23	.20	.08			
12. Economic development [d]	5.56	.79	-.05	.15	.03	.13	.02	.05	-.00	.10	-.09	-.03	.37		
13. Religion	.29	.21	.10	-.07	.04	-.27	-.07	-.05	.11	.32	-.01	-.00	-.71	-.30	
14. Political constraint	.53	.33	-.08	.16	-.01	.17	.02	.06	-.00	.02	.30	.06	.57	.67	-.45

[a] n = 6,630 level 1; n = 26, level 2
[b] The correlation coefficients among variables were weighted based on the sample size of each country.
[c] Correlations of 0.017 or greater are significant at $p < .05$, and correlations of 0.023 or greater are significant at $p < .01$.
[d] Economic development was log transformed prior to analysis.

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Table 3. Results for hierarchical linear modeling analysis [a]

Variable	Estimate								
	Model 1			Model 2			Model 3		
	b		***s.e.***	***b***		***s.e.***	***b***		***s.e.***
Individual-level main effect									
Job position (β_1)	0.06	**	0.02	0.06	**	0.02	0.06	**	0.02
Country-level main effect									
Assertiveness				-0.00		0.06			
Institutional collectivism				0.07		0.07			
Performance orientation				0.10	†	0.05			
Power distance				-0.02		0.05			
Education accessibility							-0.05		0.08
Economic development [b]							0.01		0.07
Religion							0.03		0.08
Political constraint							-0.07		0.10
Cross-level moderating effect									
Job position X Assertiveness (γ_{11})				0.05	*	0.02			
Job position X Institutional collectivism (γ_{12})				0.04	†	0.02			
Job position X Performance orientation (γ_{13})				0.04	**	0.01			
Job position X Power distance (γ_{14})				-0.00		0.02			
Job position X Education accessibility (γ_{15})							-0.05	†	0.03
Job position X Economic development (γ_{16})							-0.02		0.02
Job position X Religiosity (γ_{17})							0.02		0.02
Job position X Political constraint (γ_{18})							0.30	†	0.02
Controls									
Gender	0.02		0.01	0.02		0.01	0.03	†	0.01
Age	-0.13	***	0.02	-0.13	***	0.02	-0.13	***	0.02
Marital status	-0.02	*	0.01	-0.02	*	0.01	-0.02	*	0.01
Income level	0.02		0.02	0.02		0.02	0.02		0.02

[a] The coefficients are standardized.
[b] Economic development was log transformed prior to analysis.
Level 1: n = 6,630, Level 2: n = 26
†p< .10, * p< .05, ** p< .01, *** p< .001

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ISSN: 1839 - 0846

Figure 1. Job position at different levels of assertiveness, institutional collectivism, and performance orientation

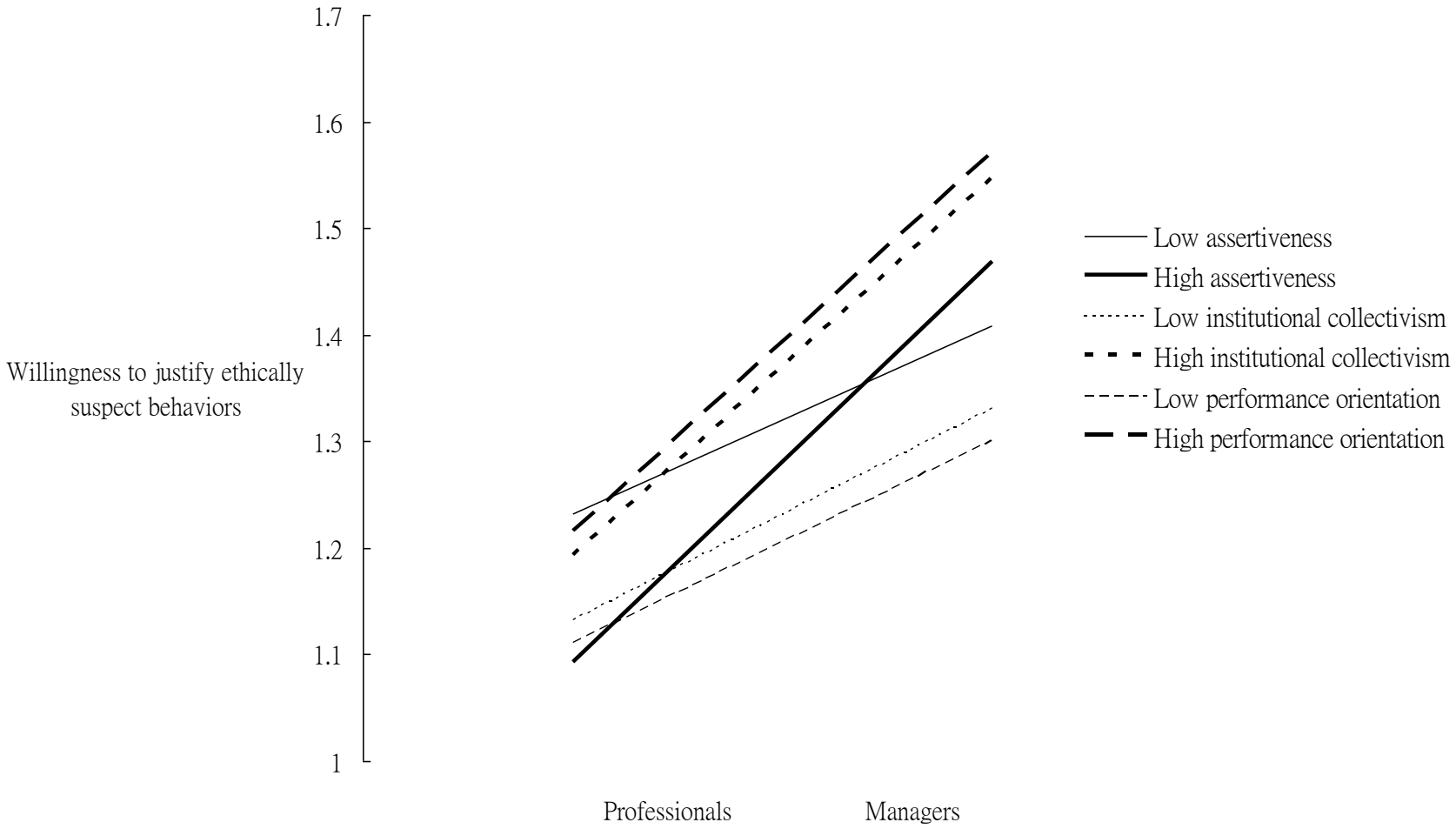

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Figure 2. Job position at different levels of education accessibility and political constraint