Understanding of Business Ethics in Nations Through a Comparison of American and Turkish Business Ethics Literature
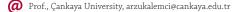
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Abstract: This study aims to contribute to field studies by discussing how the sources of hypernorms in different countries with different cultural contexts affect different understanding of business ethics based on a content analysis of articles published in Turkey and the United States of America retrieved from academic databases querying 'business ethics' in their titles. Results for Turkey show that the historically- and culturally-rooted understanding of sovereign state manifests itself both in its national business system, paternalistic features and a high-power-distance society. As a result of the sovereign state ideology, the dominant local economic community in Turkey is the state which can lay down ethical norms for its members through micro-social contracts. This ultimately lays the groundwork for the emergence of a context-specific business ethics approach. By contrast, the dominant local economic community seems to be the corporations in the USA where the micro-social contract may include that establishing strong ethical principles is the responsibility of corporations as the state does not fully regulate the relationship between individuals and businesses.

Keywords: business ethics, hypernorms, social contract, Turkey, USA

Introduction

Developed by Donaldson and Dunfee (1994, 1999) and interpreted for different nations (González-Cantón, 2022), the Integrative Social Contracts Theory (ISCT) is a most frequently employed approach to explain ethical issues and helps to understand convergence and divergence debates in globalization by focusing on the similarities and differences of business ethics across nations with a critical perspective. ISCT is considered a well-developed framework in managerial ethics research
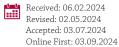
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proposing that ethical decision-making is highly context-specific (Bailey & Spicer, 2007; Dempsey, 2011). Indeed, this approach claims that ethical choices are embedded in situational norms and practices, including institutional variance in economic systems, which are usually ignored by conventional theories (Donaldson & Dunfee, 1994). According to ISCT, hypernorms are one of the important concepts for understanding the basis of ethical behavior in different cultures. Hypernorms which are formed through the macro-social contract are accepted in most major religions, cultures, and organizations because of the values that they represent, such as fundamental human rights. In addition, macro-social contracts create a moral free space. Moral free space refers to cultural beliefs that exist in other economic cultures and are often unique, but strongly held. Such norms may not be very compatible with hypernorms (Donaldson & Dunfee, 1999b: 52-53).

This study is premised on the importance of discovering the sources of moral free spaces in the countries. In fact, from the point of view of multinational companies, there is no basic rule that prevents automatic transition to host country norms (Donaldson & Dunfee, 1999b). Therefore, an assessment of local economic communities and micro-social contracts in countries may be very important for multinational companies and managers in their adaptation to respective host countries. On the other hand, many researchers share the view that comprehensive literature reviews on different scientific topics are important to provide direction for further research and foster knowledge in the field of cross-cultural issues in business ethics (Ermasova, 2021: 95). This study aims to contribute to the field of management in terms of addressing how the sources of moral free spaces in countries with different cultural contexts affect different understanding of business ethics. To that end, the expressive side of the language is used which may help us make sense of the world and identify shared understandings (Freeman & Jared, 2009). This kind of qualitative analysis is very helpful in revealing certain themes in the relevant field (Khatip et al., 2021). Thus, articles published in Turkey and the United States of America (USA) with the word business ethics in their titles are analyzed in the current study.

This paper is typically structured as follows: Following an introduction to the issue in Section 1, Section 2 explains how ISCT sheds light on arguing business ethics in different contexts. Section 3 describes the sample and method used in the study. Section 4 presents findings, whereas Section 5 discusses results, and finally Section 6 offers conclusions.

Integrative Social Contract Theory

Different societies with contrasting cultures produce different expectations, causing societies to adopt different ethical standards (Bartels, 1967: 23). Accordingly, many cross-cultural studies discovered the effects of national culture on one's ethical attitude and behavior (e.g., Grünbaum, 1997). On the other hand, empirical results from various cross-cultural studies were inconsistent (Paik, Lee, & Pak, 2019). While some studies found significant differences in attitudes and behaviors related to business ethics between countries (e.g., Becker & Fritzsche, 1987), some other studies did not (e.g., Lee, 1981). Unlike these studies, Dunfee (1991) provides a different perspective to cross-cultural studies by evaluating business ethics within the social contract approach. After that, Donaldson and Dunfee (1994) in their joint work enable us to examine the convergence and divergence debates in international business ethics by focusing on the question of when and how individuals' ethical decision-making matter (Bailey & Spicer, 2007). Donaldson and Dunfee (1994, 1999a) argue that none of the general ethical theories, such as Kantian Deontology, and Utilitarianism, reflects expectations that are specific to culture or industry. In other words, when it comes to cross-cultural issues, it may not be possible to clearly define many business situations. Thus Donaldson and Dunfee's (1994, 1999a) approach may be considered a normative theory of business ethics that is distinct from universal or relativistic theories (Dempsey, 2011).

Donaldson and Dunfee (1994) defined two different types of social contracts and claimed that they were integrated. The first is called the normative and hypothetical contract, as it defines the normative ground rules of the next contract that develops between economic participants. The second type of contract is the existing contracts implicitly formed between members of specific communities such as firms, departments, national economic organizations, international economic organizations, professional associations, and so on. The sum of these two social pacts includes almost all of the essentials of business ethics. Accordingly, the basis of ethical behavior is based on two different types of ethical norms, namely hypernorms and community norms. Hypernorms while expressing the basic principles of context-specific human existence, are norms that guide the solution of ethical problems in the global context. Donaldson and Dunfee (1994) defined three types of hypernorms: procedural, structural, and substantive. Procedural norms are the conditions necessary to ratify micro-social contracts which also provide Donaldson and Dunfee to characterize the community norms as authentic indicating meaningful consent is the right to exit and voice in the development of the norms. Struc-

tural hypernorms are principles that constitute and support the basic background institutions in society, including the legal system designed to guarantee fair trials. Substantive hypernorms, on the other hand, are concepts of fundamental rights and well-being, such as respect for human dignity (Fort, 2000). According to ISCT, by identifying the universal and basic principles called hypernorms, judgments can be made on the possible conflicts between community-specific norms or micro-social contracts. Since companies in Western democracies, for instance, often have rigid norms on human rights and environmental pollution than the corresponding norms in developing host countries, wherever such norms conflict, we may need a comprehensive norm (Wempe, 2004). Hence, hypernorms are formed through the macro-social contract and represent the existence of religious, cultural, and philosophical convergence in the world. Furthermore, the concept of macro-social contract is one of the cornerstones of Donaldson and Dunfee's approach, and parties to the macro-social contract implicitly determine the basic rules for the economic ethics system. In addition, macro-social contracts create a moral free space that allows for community-specific micro-social agreements that presuppose community moral norms related to local communities (Donaldson & Dunfee, 1994: 262). ISCT claims that with the acknowledgment of the influence of time, community norms also evolve. In other words, as communities and cultures evolve, micro-social contracts may contain more norms. Therefore, what is acceptable in a particular culture may not be accepted in another culture with the creation of new community norms (Donaldson & Dunfee, 1994, 1999a).

Donaldson and Dunfee's (1999a, 1999b) description of the concept of hypernorm proposes that there are two necessary goods: fairness and aggregate welfare. They give examples of hypernorms as actions and policies necessary to ensure the welfare of members such as liberty, healthcare, food, housing, education, and just treatment. On the other hand, institutions such as private property must be owned to realize the specified goods. In addition, the economic structure of a society should be arranged in such a way that the society can make the most efficient use of resources (Fort, 2000). Economic interaction norms may be culturally, ideologically, and religiously structured. For example, European and American managers prefer economic systems that respect individual freedom, while Japanese managers may prefer systems that respect collective values (San, 1987). Using the concept of social contract, Donaldson and Dunfee (1994) showed that businesses were not apart from societies, but a part of common communities. Communities with social contracts include one's profession, family, religion, community, employer, nation, business in general, industry, colleagues, colleagues, etc.

Method

Text analysis was used for the articles published in USA and Turkey. During this process, two separate processes were carried out. For the American literature, as of 2018, articles with "business ethics" in the title were searched in the journals included in the Web of Science database. During the search, the articles were reached by marking the USA as the country/region in the Web of Science database. For Turkey, the Turkish Academic Network and Information Center of Social Sciences Database working under The Scientific and Technological Research Council of Turkey (TUBITAK) was used and the same process was carried out for the Turkish literature. The search process accessed and retrieved articles on business ethics published since 2002 in the case of Turkey, and since 1992 in the case of USA. To focus on the basic differences and similarities between countries, one of the conditions that could be considered as a limitation was to only consider articles with the words in their titles for the study (Kalemci & Tuzun, 2019).

For the USA, 381 articles with the keyword business ethics in their titles published in 52 different journals were reached. Since 5 of the articles did not have abstracts and 6 of them did not have access permission, 370 articles were taken for the study. The top three journals with the highest frequency were the Journal of Business Ethics (265 articles), Business Ethics Quarterly (25 articles) and American Business Law Journal (8 articles). For Turkey on the other hand, 180 articles with the keyword business ethics in their titles, published in 85 different journals were reached. It was found that only one of the articles did not have an abstract therefore 179 articles were taken for Turkey. The top four journals with the highest frequency were the Turkish Studies (10 articles), Court of Accounts (9 articles), and Turkish Journal of Business Ethics (9 articles).

Previous studies with similar methods show that analyzing abstracts is sufficient for the desired quality (e.g., Nag, Hambrick, & Chen, 2007; Kalemci & Tuzun, 2019). In this study, NVivo 12 automated text analysis software was used to analyze the articles retrieved from the American and Turkish literature. In the first stage, text analysis was undertaken for the abstracts of 370 articles with the keyword "business ethics" in their titles for the USA. The same process was undertaken for Turkey in the next step. As NVivo 12 software could process large numbers of words analytically, thousands of root words emerged during both processes. Thus "Stop Words List" feature of the program was used to enable the elimination of conjunctions and adjunctions, such as a, and, at, in, so, then, and so. In addition, NVivo program has a feature for grouping the words that have the same root under one root also used for more

reliable evaluation. Finally, as the main purpose of the study was to examine similarities and differences between the countries' literature, it was thought that words that were related to methodology such as analysis, model, data, measure, variable, scale, findings, demographic, age, etc. should be eliminated. Thus these words were excluded from the analysis (Duman, Kalemci, & Çakar, 2005; Kalemci & Tuzun, 2019).

Findings

The words in the tables (Table 1, Table 2, and Table 3) in the findings and discussion sections are indicated in italics. In the findings section, general information about the results of the analysis is given while in the discussion section, similarities and differences between the countries are discussed in detail. Ranked from highest to lowest frequency, common words for both countries are shown in Table 1. It was observed that 32 words were the same for both countries. As a result of the analysis, considering the common words, it was expected that the words *business* and *ethics* would have the highest frequency on both country's lists as they were the keywords in the search process. Apart from these two words, although with a different frequency, common words in the top lists of the two countries were *organizational, education*, *behavior, person*, *management*, and *morality*. Accordingly, 68 words appeared differently on the list of the two countries (Table 2 and Table 3). Words that are observed in the list of Turkey, but not in the list of USA are shown in Table 2. In addition, Table 3 shows only the words that appeared in the American literature. The word with the highest frequency is *public* in the list of Turkey (Table 2) while the word *corporation* ranks first in the list of USA (Table 3). In the list of Turkey, it is seen that a lot of words can be associated with the education field (Table 2). These are *teaching, school*, *teacher*, *primary education*, *discipline, science, high school*, and *primary school*. The fact that the aims of educational institutions are generally based on values, may make it possible for school administrators to encounter moral dilemmas (Tekel & Karadağ, 2017). These findings may suggest the existence of the ethical problems faced by school administrators at the elementary and high school levels in Turkey. In addition, it can be said that business ethics issues are discussed in further service sectors in Turkey. *Company, service*, *tourism*, *financial, bank*, *customer*, and *medical* (*health*, *patient,* and *hospital*) appeared in the list of Turkey. Finally, findings show that there are theoretical discussions for the two countries. *Idealism*, *relativism*, *rational*, *impartiality*, *universal*, and *Machievallist* appeared in the list of Turkey (Table 2) while *normative*, *perspective*, *philosophy*, *argument*, *spirituality*, *contemporary*, and *approach* appeared in the USA list (Table 3).

Table 1

Common Words for Turkey and USA, ranked by frequency

	USA			Turkey	
Common Words	F	Weighted %	Common Words	F	Weighted %
Ethics	1418	8.24	Ethics	853	8.33
Business	1172	6.81	Accounting	133	1.30
Morality	244	1.41	Business	132	1.30
Social	141	0.82	Organizational	90	0.88
Student	135	0.78	Education	71	0.69
Behavior	86	0.50	Social	59	0.58
Management	84	0.49	Behavior	57	0.56
Education	82	0.48	Person	43	0.42
Work	72	0.42	Employee	41	0.40
Economic	65	0.38	Management	39	0.38
Person	63	0.37	Morality	38	0.37
Organizational	55	0.32	Equity	26	0.25
University	54	0.31	Economic	24	0.24
International	51	0.30	Gender	21	0.22
Principle	45	0.26	Rule	21	0.21
Global	43	0.25	International	17	0.17
Equity	40	0.23	Work	16	0.16
Political	32	0.19	Legal	16	0.16
Society	31	0.19	Trust	16	0.16
Gender	31	0.18	Global	15	0.15
Accounting	27	0.16	University	12	0.12
Environment	27	0.16	Student	11	0.11
Law	27	0.16	Society	11	0.11
Institution	26	0.15	Environment	11	0.11
Legal	26	0.15	Institution	11	0.11
Dilemma	21	0.12	Law	10	0.10
Employee	20	0.12	Political	8	0.08
Jurisdiction	18	0.10	Principle	6	0.06
Rule	16	0.09	Jurisdiction	6	0.06
Policy	12	0.07	Policy	6	0.06
Trust	9	0.05	America	4	0.04
America	9	0.05	Dilemma	3	0.03

F: frequency

Table 2

Words that appeared only in the Turkish Literature, ranked by frequency

Words	F	Weighted %	Words	F	Weighted %
Public	136	1.33	Turkish	7	0.07
Occupation	134	1.31	State	6	0.06
Leadership	88	0.86	World	6	0.06
Climate	42	0.41	Account	6	0.06
Teaching	40	0.39	Administrative	6	0.06
Control	37	0.36	Career	6	0.06
School	37	0.36	Competition	6	0.06
Teacher	37	0.36	Health	6	0.06
Company	29	0.28	Experience	6	0.06
Marketing	26	0.25	National	6	0.06
Financial	23	0.22	Deterioration,	6	0.06
Institutional	23	0.22	Salary	6	0.06
Tourism	19	0.19	Bureaucracy	6	0.06
Tax	19	0.19	Juridical	5	0.05
Corruption	19	0.19	Machievallist	5	0.05
Psychological	19	0.19	Taxpayer	5	0.05
Turkey	14	0.14	Fine	4	0.04
Bank	14	0.14	Religious	4	0.04
Consumer	14	0.14	Honest	4	0.04
Individual	11	0.11	Science	4	0.04
License	11	0.11	Patient	4	0.04
Service	11	0.11	Idealism	4	0.04
Supervisor	11	0.11	Primary School	4	0.04
Universal	10	0.10	İzmir	4	0.04
Discipline	9	0.09	Institutionalization	4	0.04
Primary education	9	0.09	Malatya	4	0.04
İstanbul	9	0.09	High School	4	0.04
Medical	9	0.09	Money	4	0.04
Employer	8	0.08	Rational	4	0.04
Impartiality	8	0.08	Relativism	4	0.04
Globalization	8	0.08	Samsun	4	0.04
Mobbing	7	0.07	Hospital	3	0.03
Motivation	7	0.07	Manipulation	2	0.02
Accountant	7	0.07	Transparent	2	0.02

F: frequency

Table 3

Words that appeared only in the American Literature, ranked by frequency

Words	F	Weighted %	Words	F	Weighted %
Corporation	130	0.76	Action	17	0.10
Issue	93	0.54	Characteristic	17	0.10
Development	73	0.42	Government	16	0.09
Task	66	0.38	Production	14	0.08
Decision	65	0.38	Traditional	14	0.08
Belief	63	0.37	History	13	0.08
Superiority	63	0.37	Pedagogic	13	0.08
Responsibility	62	0.37	Position	13	0.08
Relationship	60	0.35	Connection	13	0.08
Attitude	59	0.35	Catholic	12	0.08
Perception	53	0.35	Argument	12	0.07
Country	39	0.31	Loyalty	12	0.07
Normative	36	0.21	Agreement	12	0.07
Perspective	36	0.21	Prove	12	0.07
Unethical	36	0.21	Rare	12	0.07
Market	34	0.20	Restrain	12	0.07
Rights	34	0.20	Regional	12	0.07
Cultural	32	0.19	Report	12	0.07
Contingencies	32	0.19	Scandal	12	0.07
Philosophy	30	0.17	Success	12	0.07
Suspect	30	0.17	Bribery	12	0.07
Various	30	0.17	Transaction	12	0.07
Case	29	0.17	Trade	12	0.07
System	29	0.17	Agency	11	0.06
Stakeholder	28	0.16	Free	11	0.06
Performance	25	0.15	Governance	11	0.06
Evidence	21	0.12	Network	10	0.06
Breakdown	20	0.12	Strategic	10	0.06
Contemporary	18	0.10	Vietnam	10	0.06
Liability	18	0.10	Spirituality	10	0.06
Audit	17	0.10	Approach	9	0.05
Workplace	17	0.10	Impact	9	0.05
Investigation	17	0.10	Technology	9	0.05
Attention	17	0.10	Encouragement	9	0.05

F: frequency

Discussion

One of the common words for both countries is *morality*. In terms of translation, although this word is common in both countries' lists, it has different meanings when considering the contextual factors of each country. Some comparative studies find some conclusions about cross-cultural differences in individuals' ethical judgments. For example, according to Forsyth, O'boyle and McDaniel (2008), there are different moral philosophies in Eastern, Western and Middle Eastern cultures that influence individuals' judgments and actions. Individuals in Western countries predominantly subscribe to a moral philosophy based on rule utilitarianism, which holds that moral principles that will produce the best results for all parties are beneficial. In Middle Eastern countries, individuals tend to show stronger situationism in their moral judgments. Studies on the other hand show that American managers tend to have a moral philosophy based on rule utilitarianism, which is compatible with individualist values, in their ethical judgments (Forsyth et al., 2008). Turkish managers tend to employ a deontological ethical approach rather than teleological while making ethical decisions (Menguç, 1998). Coskun and Akdere (2017) argued that this result might be related to Islamic values.

When considering other common words that appear on the lists of both countries, the interaction between business ethics and corporate social responsibility (CSR) is revealed. Carroll (1991: 40) stated that corporate social responsibility encompassed the economic, legal, ethical, and philanthropic expectations that society had of organizations at a given point in time. The words *economic* and *legal* are among the common words on the list of both countries. It is seen that there are words such as *jurisdiction*, *policy*, *law*, and *political* that can be considered within the legal dimension of Caroll's (1991) model on both countries' lists. Ethically, the third dimension identified by Carroll (1991) is more related to social expectations. When Table 1 is evaluated, it is seen that the word *social*, *society*, and *trust* appeared in the list of both countries regarding the ethical dimension. Carroll (1991: 41) stated that "it is important to assist private and public educational institutions" while explaining the philanthropic dimension of corporate social responsibility. From this point of view, it can be said that there are words such as *environment*, *institution*, *student*, *education*, and *university* that can be related to the philanthropic dimension in the list of both countries.

On the other hand, as mentioned above, some words have different meanings in different contexts. One of the most important sources of the understanding of social responsibility in Turkey is the concept of charity (*hayırseverlik* in Turkish)

from ancient times. The word charity (*hayır* in Turkish) is Arabic in origin and means kindness and help without expecting anything in return. The understanding of CSR in Turkey shows a more philanthropic stance with the influence of Islam. The religion of Islam recommends that charitable acts not be disclosed. Accordingly, in the religion of Islam, your donation to a charity should not be known by anyone. Muslims have the belief that "what one hand gives, the other hand should not see" as this kind of aid is a religious or social duty. Public disclosure and reporting are considered one of the weakest aspects of CSR participation in Turkey (Coskun & Akdere, 2017). In pre-modern Turkey, waqfs, which qualify as charitable institutions for Islamic purposes, had an important role in social and economic life and were the main institutions by which Ottoman sultans and high-ranking officials provided services to their citizens. According to the religion of Islam, instead of accumulating individual wealth, Muslims must share some of their income, called zakat, with people who need it (Kalemci & Tuzun, 2019). The foundations called waqfs established in the Ottoman period were based on the zakat and the perception of creating social support. These waqfs reached out to people in need with the help of wealthy families. Today the waqfs, most of which are established by families with a wide variety of business groups in Turkey continue the tradition handed over from the Ottoman Empire not only for Islamic purposes but also for corporate social responsibility activities (Coskun & Akdere, 2017).

As a result of the analysis, the difference in the words with highest frequency in both countries (*public* for Turkey and *corporation* for the USA) indicates important differences in terms of business ethics. The first of such differences is that almost every capitalist country has its peculiar variety of capitalism, or in other words, the form and functioning of capitalism vary by country. Whitley (1999) who developed the national business systems approach argued that there was no single form of capitalism around the world. He held that there were different dominant social institutions or institutional actors that led to the development of the business system specific to each context. One of the business systems defined by Whitley (1999) is a market-based system where the dominant form of organization is large firms, but partnership and cooperation between firms are low. The said business system is the most common in Anglo-Saxon countries (Cuervo, 2002). In addition, the relationship of the regulatory level of the free market economy to business ethics is one of the controversial issues (Scherer, Palazzo & Matten, 2009). In countries with free market economies such as the USA, establishing strong ethical principles is the responsibility of corporations as the state does not fully regulate the relationship between individuals and businesses (Matten & Crane, 2005).

Some studies show that countries with a low regulation of market forces have a stronger tendency toward business ethics policies within their corporations (e.g., Jackson, 2000; Palazzo, 2002). Therefore, it can be said that an understanding of ethics created through corporations prevails in the USA. Indeed, American textbooks emphasize ethical issues such as privacy, labor rights, wage issues, and whistle-blowers among others, and focus on ethical development in this direction in corporations (Jackson, 2011). As a matter of fact, in the list of USA (Table 2), the word with the second highest frequency is *issue*, and the third is *development*. Unlike many other countries, managerial education is highly common in the United States. Most executives receive bachelor's or higher degrees in business schools in the USA. Those who do not receive such education often take specialized training courses given by business school professors in companies or university executive development programs. Such programs mainly include the perceptions and attitudes of managers regarding ethics, their values, their duties for the implementation of ethical programs, ethical decision-making, private property rights, the primary role of the market in economic activity, and the right to accumulate wealth and profits. Many words may show the relationship between the corporations and the individuals in the list of USA. These are *relationship*, *belief*, *attitude*, *perception*, *decision*, *liability*, *task*, *workplace*, *performance*, *position*, *connection, report*, *success*, *encouragement*, *and action*.

Another business system defined by Whitley (1999) is the state-dependent business system. Accordingly, in such systems, the relationship between the public, the state, and the firm is different. In a state-dependent business system, the state is the main actor that determines the market and business environment and has a paternalist authority that powerful groups cannot stand against (Heper, 1985; Whitley, 1991). As a country with a state-dependent business system, there is a strong state and large business groups created by the state that coordinate and control economic activities in Turkey (Özen & Berkman, 2007). In other words, an understanding of "the state knows best and is always right" prevails in Turkey (Berkman, 2010: 85). Many words that could be related to the Turkish business system appeared in the list of Turkey. Some of these are *state*, *supervisor*, *administrative*, *bureaucracy*, *institutional*, and *institutionalization* (Table 2). The Decisions of 24 January 1980 were reported as a major turning point for the business system in Turkey, resulting in changes in political life such as abandoning the intensely interventionist "etatist" economic policy largely for the introduction of liberalization (Gökşen & Üsdiken, 2001; Öniş, 2000). In Turkey's globalization process, several structural adjustments were made for the transformation of Turkey's economic

structure to become more open, liberal, and market-oriented (Kalemci, 2019). However, despite liberalization efforts, some studies indicate that the nature of the business system in Turkey is still dependent on the state during the process (e.g., Özen, 2013). According to Özen and Berkman (2007), Turkey's experience of liberalization in the late 1980s did not alter the distinctive features of its business system. The state-dependent nature of the system was further strengthened by increasing government interventions.

Historically the business environment in Turkey is examined as two eras (Özen & Berkman, 2007). The first runs from the founding of the Republic in 1923 to 1980 during which the state administered economic development and industrialization, and established dominance over the economy. The pre-1980 period was dominated by firms, often founded by secular organizational actors, who took advantage of leadership to enter the market, both politically and economically (Kırkbesoglu & Sargut, 2016: 317). From 1980 to date, moderate Islamic politics have been observed to develop (Cokgezen, 2000; Özen & Berkman, 2007). Accordingly, the word *religious* has appeared in the list of Turkey (Table 2). According to Cokgezen (2000: 538-539), the belief that capitalism had negative effects on small and medium-sized businesses and that membership in Islamic networks improved commercial relations paved the way for the support of political Islam. On the other hand, Uygur (2009: 213) claimed that the relationship between religion and commercial relations in Weber's Protestant ethics thesis, combined with liberal politics, created a suitable environment and culture for the emergence of the new business class well-known by its religious characteristics (Uygur, Spence, Simpson, & Karakas, 2017). According to Ulgener (2006), Islam and Islamic mysticism are not against earning wealth. Islam is against the greed and arrogance that can come from making money. Islam encourages the sharing of wealth and prosperity with relatives, neighbors, and members of the social network.

The other word that appeared in the list of Turkey but not in the list of USA is the word *corruption* and *deterioration* (Table 2). Corruption and deterioration are used interchangeably and considered as the basis for the lack of trust between society and the state in many countries (Eryılmaz & Biricikoğlu, 2011). Rose-Ackerman (1997: 56) defines it as "the use of public power for individual interests". From the past to the present day, unethical behavior in public administration in Turkey has been one of the main problems. The main reason for this situation is that the public legal principles and ethical culture are not sufficiently established in public institutions in Turkey (Özdemir, 2012). In addition, Akkuş (2014) has prepared a

bibliography of studies that are directly or indirectly related to corruption in Turkey. Accordingly, there are 250 studies on corruption by the year 2014 in Turkey and 46 of them have the word public in their title. Although public administration is the remit of and under the supervision of the state, it has economic, social, political, and administrative dimensions (Berkman, 2010). Public administrators play an effective role in the process of legislative and executive functions in the states. In addition, secondary regulations regarding the implementation of laws (regulations, circulars, giving opinions, etc.) are made by the bureaucracy. Public personnel and managers, have a stable status and job security in Turkey. The protection policy for public personnel may cause some minor corruption or illegal acts to go unpunished and overlooked.

The efforts of public administrators to manage bureaucracy bring about control bureaucracies (Eryılmaz & Biricikoğlu, 2011). Indeed, the word *control* emerged in the top ten list of Turkey (Table 2). All kinds of inquiries, explanations, and justification activities regarding how public officials acting on behalf of the principals use their position of power can be evaluated within the control (Harlow, 2002). According to Berkman (2010: 85), the understanding that the state knows best prevails in Turkey and thus civil organizations are weak and powerless. In addition, many control mechanisms such as the ombudsman, and protection of whistleblowers are state dependent in Turkey. For instance, the Law on Public Servants Ethics Board (PSEB) was enacted in May 2004 in Turkey, with the new entity charged with duties such as training public officials on ethics. All members except one of this Board , come from the state and there is no representative from non-governmental organizations and stakeholders.

Following the control, ethical violations with legal grounds may result in criminal sanctions or fines. Indeed, the words *fine* and *juridical* are in the list of Turkey. According to Berkman (2010), approaches and strategies that envisage the cooperation of public and civil institutions against corruption should be improved in Turkey, and research should be undertaken to develop implementation methods. On the other hand, another word that has the same frequency as corruption is the word *tax* in the list of Turkey. Empirical studies reveal that tax administrations are among the most common areas of corruption both in developed and developing countries (Oral, 2011). Among many forms of corruption, tax fraud is said to be a more important topic for Turkey when compared to the USA. In addition, for the Turkish literature, the word *accounting* has a higher frequency than the word *business*, which is one of the search words. In this case, compared to the United States,

business ethics studies that are carried out in Turkey are more concentrated in the field of accounting (Daştan, 2009; Yildiz, 2010). Indeed, some words could be related to *tax* and *accounting* that appeared only in the list of Turkey such as *taxpayer*, *accountant*, *accountant*, and *money*. On the other hand, in the list of USA (Table 3), the word *bribery* and *scandal* may relate to corruption. Various scandals, including bribery, have been heard in the history of the American business world. Among them are Lockheed's bribery scandal, Nike's sweatshop conditions in Southeast Asia, Enron, ImClone, Adelphia, Tyco, Qwest, Global Crossing, and WorldCom's accounting irregularities and fraud (Joseph, Kwon, Stoeberl, & Baumhart, 2003). These scandals have significantly increased stakeholders' expectations of ethical and socially responsible behavior from corporations in the USA (Snider, Hill, & Martin, 2003). Thus, a set of community norms such as social norms, national and institutional policies, laws, and regulations in the USA were developed and adopted by the American corporations. All these provide an important source of ethical norms in society and especially in the business world (Donaldson & Dunfee, 1999b). The most important factor in their becoming a community norm is the motivation of corporations to show high performance in meeting stakeholder expectations and their cooperation with NGOs, unlike Turkey. This cooperation includes the realization of audits and evaluations together with effective and respected voluntary non-governmental organizations and companies. Examples of NGOs mentioned are the Sierra Club, Environmental Defense Fund, National Wildlife Federation, and Environmental Research Foundation (Berkman, 2010).

Regarding cultural differences, the words *leadership* and *climate* that appeared only in the list of Turkey could also contribute to cultural differences between the countries. Many studies were conducted on the relationship between ethical climate, ethical leadership, and unethical behavior (e.g., Brown, Treviño, & Harrison, 2005; Vardi, 2001). Studies on ethical leadership revealed the power of an ethical leader on the formation of an ethical climate in an organization (e.g. Brown, Treviño, & Harrison, 2005). The power distance cultural dimension introduced by Hofstede could provide insight into understanding the impact of leadership in Turkey. Power distance is defined as "the degree to which individuals with less power in society accept and desire the unequal distribution of power" (Hofstede, 1980: 45). According to Hofstede's (1980) survey, the Turkish culture has the characteristics of high-power distance, unlike the USA. The high power-distance characteristic of Turkish culture can be seen in its high respect for authority (Kağıtçıbaşı, 1970). It is observed that in societies where the power distance is high, decision-makers and the basis of their actions is not questioned (Crossland & Hambrick, 2011). Furt-

hermore, some of the studies (e.g., Aycan, 2001) found that public sector managers fitted in Hofstede's model, whereas private sector managers did not in Turkey, which may also explain the high frequency of the word *public* in the list of Turkey. In cultures with paternalistic patterns, the leader is considered the "caring father" and assumes the "parental role" (Sargut & Özen 2001; Paşa, 2000: 423). Accordingly, due to its high power-distance and paternalistic characteristics, employees generally avoid expressing their differences with their superiors in Turkey (Wasti, 1998: 620). This finding in the current study shows that the studies conducted in Turkey investigate the ethical problems related to managers working especially in public institutions. On the other hand, in public institutions, the high power-distance and paternalistic characteristics, reveal the need for managers to be a very good role model in terms of establishing ethical behavior as employees may follow their managers regarding what is ethical and what is not in Turkey.

A good corporate governance based on preset rules and fairness will create a self-structure strong enough to stand against the intrusion and intervention of the public power. The system of the USA raises the individual's rights to a very high level. The protection of the individual, regardless of group membership, is a very important part of the values of the American legal system. According to the findings of the study, words that may support this claim appear to be words such as *governance*, *country*, *rights*, *suspect, case*, *system*, *evidence*, *investigation*, *prove*, *and restrain*. Corporate governance also covers the issues related to CSR. According to Scherer et al. (2009) in the global market capitalism, corporations have a role as a political actor that is different from the traditional notions of corporate social responsibility. In such a system, like in the USA, corporations are often as economically and politically powerful as traditional nation-states, and they engage in activities that previously were under the remit of the government (Matten & Crane, 2005). When viewed in this way, it can be said that the other words that can be considered together with the corporation, which has the highest frequency in the USA list, are *responsibility* and *stakeholder*.

Conclusion

While hypernorms indicate the universal acceptance of business ethics, current studies show that they can provide the emergence of norms by bricolage, especially in developing countries. The concept of bricolage refers to the reorganization of existing practices by local actors in a new and creative way, especially depending on globalization (Campbell, 2004). It can be said that there is a similar combination in

the understanding of CSR in Turkey. The tradition of waqfs, which dates back to the Ottoman era and is based on the zakat in Islam, is still maintained by families with various business groups, not only for Islamic purposes but also for CSR activities (Coskun & Akdere, 2017).

This study contributes to the fact that the hypernorms used to characterize universal acceptances in the field of business ethics can lead to the formation of context-specific norms, which can be called bricolage, consisting of a combination of existing local elements and global elements. The fact that the word with the highest frequency is *public* in the list of Turkey while the word *corporation* ranks first in the list of USA is very decisive in the formation of the business ethics tradition of both countries.

This study also contributes to cross-cultural management studies by showing the effect of the business systems of the nations on the formation of the business ethics tradition in the countries. In the case of Turkey, the historically- and culturally-rooted understanding of sovereign state manifests itself both in its national business system, paternalistic features and a high-power-distance society. As a result of the sovereign state ideology, the dominant local economic community in Turkey is the state which can lay down ethical norms for its members through micro-social contracts. By contrast, the dominant local economic community seems to be the corporations in the USA where the micro-social contract may include that establishing strong ethical principles is the responsibility of corporations as the state does not fully regulate the relationship between individuals and businesses.

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