

Business Ethics in the Greater China Region: Past, Present, and Future Research

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Abstract While business ethics has generated a great deal of research internationally over the last few decades, academic reviews of the business ethics literature remain limited. Moreover, there has been little attempt to date to analyze this literature specifically in the Greater China region, which has been experiencing rapid socioeconomic growth and dynamic evolution of business ethics in recent decades. This paper addresses this research gap by undertaking a comprehensive and critical appraisal of the business ethics literature on Greater China. In particular, it maps out the existing research findings, identifies limitations in methodology, and suggests future directions for business ethics research in this region. The findings indicate that the scholarly interests cover 24 research themes, including corporate social responsibility and social performance; ethical beliefs, judgment, values, decision-making, and culture; workplace ethics and behavior; marketing ethics and consumer behavior; and sustainability. This review reveals a growing imbalance between empirical and conceptual/theoretical studies on business ethics. In addition, the published works covered in this review heavily rely on survey method and convenience sampling, with a predominant focus on a single individual level of analysis. Importantly, this study identifies four directions for future research: contextualized theoretical development, addressing multilevel research,

developing research design tailored to the Chinese context, and ensuring more diversified and rigorous data collection.

Keywords Business ethics research · Literature review · Greater China · Content analysis

Introduction

Academic studies in the Chinese context¹ have grown exponentially in recent decades. This may be attributed to the growing interest of researchers in exploring the various facets of the changing socioeconomic landscape in contemporary China. More specifically, this trend is arguably driven by China's vibrant economic growth and reform/modernization measures, which have opened up its economy for foreign investment. This created fertile new ground for national and international research. Further, the shift in educational policies in China toward creating a highly qualified workforce, especially overseas-educated and -trained academics and researchers, has resulted in increasing interaction and research collaboration focusing on China's dynamic business and management practices, including business ethics and corporate social responsibility (CSR). Interestingly, there have been preliminary reviews dealing with management and organizational research in the Greater China region (e.g., Ahlstrom et al. 2007; Bruton and Lau 2008; Li and Tsui 2002; Peng et al. 2001; Quer et al. 2007); however, very few have focused on business ethics as an independent area of study.

¹ This paper uses the terms “Chinese context” and “Greater China context” interchangeably. The term “Chinese context” usually encompasses both mainland China and other Greater China areas. Similarly, when “China” is used independently in this paper for simplicity, it refers to Greater China, rather than mainland China.

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Business ethics research has increased in past decades (e.g., Lockett et al. 2006; Robertson 2008; Robertson et al. 2013), establishing itself as a unique field of study at the intersection of ethics and business (DeGeorge 2014). Consequently, in order to identify new research directions and challenges, researchers have felt the need to review the business ethics literature in terms of what has been undertaken and what is missing. This reflective process is essential to derive the maximum benefits from existing research and propel current work into a new stage. Researchers have documented the status quo of the general business ethics field (e.g., Werhane and Freeman 1999), specific ethics dimension and subjects (e.g., Bampton and Cowton 2013; Robertson 2008; Tsalikis and Fritzche 1989), and business ethics teaching and research in particular countries and regions (e.g., Epstein 2002; Zhou et al. 2011). However, the current paper's literature scan indicated few comprehensive reviews of the long-standing and rapidly growing literature on business ethics in Greater China.

Our review of literature advances the work of Peng et al. (2001), Li and Tsui (2002), and Quer et al. (2007), who summarized the implications of business and management research in the Chinese context. Moreover, it joins the broader conversation on mapping the field of business ethics as an independent field of study, as initiated by Werhane and Freeman (1999), Lockett et al. (2006), and Robertson et al. (2013), within the contextual realm of Greater China (see Appendix 1 for a snapshot of the contextual features of the region). This study builds on the previous literature reviews on similar topics (e.g., Chan et al. 2009; Moon and Shen 2010) in three distinctive ways:

1. The period of review is extended to over 30 years, enabling us to reflect on the historical development and to identify the most recent trends and influences.
2. The research jurisdiction is defined as the Greater China region, which comprises mainland China, Hong Kong, Taiwan, and Macau (Brick 1992; Harding 1993). This focus not only helps dilute political/national boundaries, but also enables identification and integration of academic research on the population, businesses, and business behavior in this region in relation to business ethics. This complements earlier review studies that have mostly focused on the United States (US) and Europe (e.g., Epstein 2002), and enriches prior work on overlapping regions, such as Asia (e.g., Kim and Moon 2015) and mainland China (e.g., Moon and Shen 2010).
3. This review focuses only on publications from leading business ethics and management journals in the English language, serving as a good complement to earlier studies, such as those by Moon and Shen (2010)

and Robertson (2008), which had a limited or different scope.

This paper not only provides an exhaustive historical review of the contributions from business and ethics scholars, but also suggests some emerging areas of significance in the context of greater China region and provides a general theoretical direction for the facilitation of inclusion of additional variables in the future research.

The paper is organized as follows: Section 2 presents the research methodology employed by this study and Sect. 3 outlines the research findings against the key research questions. Section 4 summarizes the main themes of the reviewed studies in business ethics, Sect. 5 identifies directions for future research, and Sect. 6 concludes this paper.

Methodology

The field of business ethics is well established in both general business management literature and ethics-based studies. Referring to the works of Bruton and Lau (2008), Lockett et al. (2006), and Peng et al. (2001), this research is set to explore the following five questions:

1. What has been the changing salience of business ethics research on Greater China from 1984 to 2015?
2. Who is contributing to this field of research (individual authors and their affiliated institutions)?
3. What has been the changing focus of research on the business ethics in Greater China?
4. How have these studies changed in terms of the research method, sample employed, and level of analysis?
5. What are the future directions for research on business ethics in the Greater China?

Data Collection and Sample

We modeled the scope and structure of this review on the scholarly articles published in leading business journals (e.g., Laplume et al. 2008; Nicholls-Nixon et al. 2011; Peng et al. 2001). The papers by Aguinis and Glavas (2012) and Lockett et al. (2006) served as a guiding template for the steps followed. We explored the questions through a content analysis of publications from three major sources for a period of over three decades, from 1984 to 2015. We selected 1984 as the starting year because the first article in the *Journal of Business Ethics* on the marketing ethics of Chinese executives appeared in that year. We concluded the review with the most recent journal issue (during the data collection period for this study) from 2015, as well as forthcoming articles

available from the selected journals, because this allowed meaningful observation of the evolution of this body of research within a lengthy span.

We first included journals such as *Academy of Management Journal*, *Academy of Management Review*, and *Administrative Science Quarterly*, which represent the “mainstream” outlets for publications of global general management research (Boyacigiller and Adler 1991). Despite relatively few publications related to business ethics in Greater China in these journals, we included them because they represent scholarly works that have high quality and wide influence.

The second step was examining the *Journal of Business Ethics*, *Business & Society*, *Business Ethics Quarterly*, *Business Ethics: A European Review*, and *Business and Society Review*, which are the leading journals in the business ethics and CSR field, and are also closely aligned with the research topic (Beets et al. 2016; Ma et al. 2012).

Third, given the Greater China focus of this study, we also decided to review publications in journals with a regional orientation. Our initial reading of the literature, as well as feedback from scholars active in this field, led us to identify three more journals—*Asia Pacific Journal of Management*, *Management and Organization Review*, and *Asian Journal of Business Ethics*—that have a particular Asian or Greater China focus (e.g., Moon and Shen 2010; Peng et al. 2001).

Although Chinese language-based ethics and management literature has the same focus, we decided to exclude it based on the argument that these articles may not be comparable to those written in English language in terms of intellectual depth and methodological rigor (e.g., Moon and Shen 2010; Peng et al. 2001). Appendix 2 lists all the journals included in this review and Appendix 3 summarizes the article counts (larger than 0) from each journal included in the final sample.

Coding Procedure

We examined every article from each journal issue published, as well as forthcoming articles to be published, in the aforementioned journals from 1984 to 2015. The selection of articles was based on two principles: (i) the articles must have included at least one or more subareas of Greater China in their research scope and (ii) they must address certain aspect(s) of business ethics as their research subject. These principles guided us to synthesize and integrate the vast and diverse body of relevant literature. We studied the title, keywords, and abstract to identify if an article satisfied the two principles in focus and analysis. If there was confusion as to whether the paper addressed Greater China issues, such as using a sample from the region, we emailed the authors directly for confirmation. A total of 525 articles were retrieved from the relevant journals of which 456 were finally deemed usable for

analysis, thus 86.9 percent of the retrieved articles were used in the final analysis in this research.

A second step in the coding process involved downloading the relevant articles in separate files by the journal and year of publication. The data collected from the literature search were then compiled in a Microsoft Excel file that included the details of the journal and article titles, authors and their affiliations, geographical focus, subject matter, nature of knowledge, methodology, level of analysis, and research sample. Focusing on the five research questions delineated above, and referring to the methods of previous studies, such as Lockett et al. (2006), we coded all the articles based on the following instructions.

Geographical Scope

One of the criteria of this study was that the research article must address business ethics topics in at least one or more subareas of Greater China. We noted the geographical scope of the studies' research focus, coding them into eight categories: mainland China only, Hong Kong only, Taiwan only, Macau only, within-group (Greater China region) analysis, comparison of Greater China with Western countries or regions, comparison of subsets of Greater China with other countries or regions, and including Greater China subset as part of global dataset.

Ranking of Contributors

To rank the contributions using the quantity of publications as the criteria, we followed the practice adopted by Li and Tsui (2002) and Jia et al. (2015). We not only ranked the number of raw appearances of institutions (the total number of the papers with authors from certain institutions), but also adopted adjusted appearances to recognize the different contributions made by scholars in single-author articles versus multi-author articles. Adjusted appearances recorded a scholar's or institution's contribution more accurately. While a single-author article offered full credit to the author/institution, a multi-author article needed to give credit to all authors/institutions involved. Specifically, in a single-author paper, the scholar/institution received a score of “1”; in a paper with two authors, both authors and their affiliated institutions received a score of “0.5”; and in a paper with three authors, all authors and their affiliated institutions received a score of “0.33,” and so on.

Topic Choice

To systematically classify the topical areas of the articles addressed, two coders read the articles and categorized

them independently using the business ethics topical list employed by the *Journal of Business Ethics*, and referring to prior literature studies (e.g., Robertson 2008). Following Bampton and Cowton (2013), we assigned an article to a primary topic if it was predominantly based on that theme. However, if the article covered two distinct areas in more or less proportions, we included it in both topics to ensure fairness.²

Nature of Knowledge

We followed the approach suggested by Lockett et al. (2006) and some follow-up studies, such as Moon and Shen (2010), by first distinguishing conceptual/theoretical research from empirical research. Empirical research was further classified into qualitative, quantitative, or mixed-method studies. Theoretical studies were categorized into either normative or non-normative. We coded studies that employed both qualitative and quantitative reasoning and methods as mixed-method studies (Creswell and Clark 2007).

Level of Analysis

Based on Walsh et al. (2003), we treated a focus on individuals as an individual level of analysis, and a focus on groups as a team level of analysis. We considered a focus on firms and inter-firm relationships at the organizational level and on industry, region, institutions, and the public at the societal level of analysis.

Coding Reliability

Initially, we randomly selected one-tenth of the articles and coded them independently. We then discussed the results and improved the coding schema. We randomly selected one-fifth of the remaining articles, which the authors coded

double-blind using the improved coding schema. After establishing adequate reliability, we randomly split the remaining articles almost equally between two coders, who reviewed the articles separately and then compared their coding results from time to time until a consensus was reached.

Results

Overview of Existing Literature

Table 1 shows the distribution of publications of business ethics on Greater China from 1984 to 2015 with a total publication of 456 articles. The number of scholarly publications devoted to China-related issues started to grow slowly from the early 2000s and reached a significant milestone from 2009. This growing salience is reflected mostly in the geographical focus on mainland China. Looking at the changing salience of the topic over sub-periods, the last two sub-periods covering 2009–2013 and 2014–2015 accounted for 35.7 and 33.8 % of total China-related articles, respectively, and show that China-related business ethics research has been growing rapidly, particularly in the last few years.

Among the geographical regions, mainland China has received more than half of the research attention (55.3 %). In particular, the most recent period from 2009 to 2015 witnessed a rapid growth of research interest in business ethics issues involving mainland China. This is probably unsurprising given the population and significant economic growth and dynamic social change in the region (such as the CSR Guidance for large state-owned enterprises issued by the State-owned Assets Supervision and Administration Commission of the State Council in January 2008, and the Wenchuan earthquake in May 2008; see Lin 2010).

Authors and Affiliations

Following similar studies, such as Peng et al. (2001) and Robertson (2008), we examined the scholarly contributions to this body of research by counting the total and adjusted appearances of authors and their institutional affiliations (Table 2). By the end of 2013, the greatest number of scholars (26.7 %) came from North American universities. However, when adding the latest two years of data, particularly for forthcoming papers, we found that scholars affiliated with institutions in mainland China constituted the largest percentage of contributing authors.

Table 3 shows that a total of 13 universities published over 10 articles (total appearances) and over five articles (adjusted appearances) in the past three decades. Full institution-wise distribution of contributors is shown in Table 3.

² For example, in Huang and Kung's (2010) study on the drivers of environmental disclosure, it was easily agreed by the two coders that the theme was sustainability. In the case of Chen and Chang's (2013) study, exploring the influences of greenwash on green trust and the mediating mechanisms of green consumer confusion and green perceived risk, the first reading revealed that it overlapped the topics of sustainability and consumer and marketing research. Following discussions between the two coders and consultation with other researchers familiar with the business ethics field, we determined the topic to be the latter because the study explicitly focused on explaining green consumer behavior, rather than sustainability itself. For Millar and Choi's (2010) study of MNCs' worker identity and the ethical vulnerability caused by over-reliance on expatriate managers and under-reliance on local managers, we categorized it as both the topic of "industrial and labor relations" and "international management" because the labor issues discussed in the article were highly intertwined with the contextual features of international management. We acknowledged the high degree of subjectivity in the determination of topic choice, and double- or triple-checked to ensure a balance between topic width and depth.

Table 1 Distribution and research scope of research articles on business ethics in Greater China: 1984–2015

	1984–1988	1989–1993	1994–1998	1999–2003	2004–2008	2009–2013	2014–now	Total
Mainland	0	0	1	26	28	91	106	252
Hong Kong	1	1	3	13	3	8	7	36
Taiwan	0	1	3	3	19	35	14	75
Within group	1	0	0	1	2	4	7	15
With West	0	0	5	5	12	12	13	47
With others	0	0	1	3	4	8	2	18
Global data	0	0	0	2	1	5	5	13
Total:	2	2	13	53	69	163	154	456

Table 2 Geographical distribution of scholarly contribution to research on business ethics in Greater China: 1984–2015

Region	Total number	Percentage
Mainland	295	26.3
North America	268	23.9
Hong Kong	179	16.0
Taiwan	158	14.1
Europe	105	9.4
Oceania	75	6.7
Other countries	34	3.0
Macau	8	0.7
Total	1122	100.0

Topic Width and Depth

Table 4 presents a summary of the research themes and topics covered in the publications between 1984 and 2015. It shows that a total of 24 themes were identified, with 125 articles spanning two themes. The most prominent emerging theme was CSR or corporate social performance (CSP), with 88 counts among 581³ which was followed by ethical beliefs, decision-making, judgment, values, and culture, with 86 counts.

Consistent with Lockett et al. (2006), Moon and Shen (2010), and Kim and Moon (2015), we found a great deal of attention devoted to ethical or unethical beliefs, decision-making, judgment, and values. Arguably, this reflects the relatively more developed status of ethical subjects in business ethics and the management discipline. In our research sample, CSR/CSP as an emerging theme received more attention than any other single theme, which is not consistent with Lockett et al.'s (2006) study finding of social issues to be not as significant as environmental and ethical themes. This finding corroborates a study by Zhou

et al. (2011), which predicted that the top research issue in the ethics field is CSR in the Asian context.

Summarizing our third research question of research focus dynamics, we noted a clear pattern of relative decline in attention to issues related to ethical or unethical beliefs, decision-making, judgment, and values from their overwhelming dominance in earlier periods.

The Nature of Knowledge

Table 5 represents the nature of the knowledge in the examined articles. In contrast to the findings of Lockett et al. (2006) (53 vs. 47 %) and Aguinis and Glavas (2012) (47 vs. 53 %), which reflected an almost equal proportion of empirical and theoretical studies in the CSR and the business ethics literature published in general management journals, we found a much heavier reliance and greater emphasis on empirical analyses (87.5 %) among research on business ethics in Greater China. When contrasted with Moon and Shen's (2010) literature review, which had a particular focus on mainland China (empirical, 71 %; theoretical, 29 %), our findings reveal a growing imbalance between empirical and theoretical studies undertaken in recent years that was echoed by Kim and Moon (2015) in a review paper on CSR in Asian research.

With respect to the types of empirical and theoretical research conducted, the data presented in Table 5 suggest that, among the empirical studies, there has been more quantitative (80 %) than qualitative (15.5 %) studies. Among the theoretical papers, the number of non-normative studies (60.3 %) exceeded that of the normative research (39.7 %); however, the gap was not as great (89 vs. 11 %) as that in CSR research in the general management literature, as reported by Lockett et al. (2006). Instead, our findings are close to the 76 % (non-normative) versus 24 % (normative) results reported by Kim and Moon's (2015) literature review study of CSR in Asian research, which included mainland China and Taiwan as part of the research sample.

³ Due to double counts of topics in some articles, the total number of topics exceeded the number of articles.

Table 3 Institutional contributions to research on business ethics in Greater China: 1984–2015

Affiliated institution	Region	Raw counts	Adjusted counts
Hong Kong Baptist University	Hong Kong	39	15.02
The Hong Kong Polytechnic University	Hong Kong	30	13.45
City University of Hong Kong	Hong Kong	37	12.33
Peking University	Mainland	30	9.3
National Central University	Taiwan	15	8.76
The Chinese University of Hong Kong	Hong Kong	25	8.52
Huazhong University of Science and Technology	Mainland	16	8.49
Xiamen University	Mainland	19	7.61
York University	North America	14	7.41
Lingnan University	Hong Kong	18	7.07
National Chiao Tung University	Taiwan	12	5.69
National Chengchi University	Taiwan	11	5.64
Xi'an Jiaotong University	Mainland	15	5.33

Research Methods and Samples Employed

To answer the fourth research question, we further examined the research methods, data collection, and level of analysis in each empirical study. As illustrated in Table 6, survey was the primary research method in China-related business ethics studies. For research adopting the survey method, we observed a heavy reliance on convenience sampling, with frontline employees, middle managers, top managers, and business students (including undergraduate and Master of Business Administration students) as the main respondents. Relatively few researchers used qualitative research methods—such as case studies (7 %), interviews (5.3 %), and content analysis (1.8 %)—as their main research approach. Among the small group of studies (4.5 %) using a mixed-method approach, some commonly adopted methods included a combination of interviews with surveys, surveys with experiments, and a grounded approach with surveys.

Moreover, there was a clear imbalance in terms of levels of analysis. As Table 7 shows, the majority of studies (57 %) focused on business ethics issues at the individual level, which may be partly explained by the relatively large number of studies examining ethical beliefs, decision-making, judgment, and values, as shown in Table 4. The second largest body of studies (32.2 %) focused on the organizational level—mostly the firm level. Among 398 empirical studies, only 19 studies addressed multiple levels in one study—the majority of which were published in the three most recent years examined.

Major Research Themes and Findings

Some aspects of ethics were found to be extensively researched. This section reviews the main findings of the most widely investigated themes of research (see Table 4)

to identify knowledge gaps and future research directions for research on business ethics in the Greater China context.

CSR/CSP Research

Over the past decades, academics and business pundits have witnessed how CSR has transformed from an irrelevant and marginalized idea to one of the most widely recognized concepts and practices (Aguinis and Glavas 2012). Our review generally supports the pattern of rapidly growing CSR/CSP studies in the general field of business ethics, especially in the last six years and show that research devoted specifically to CSR/CSP in China emerged as late as 2007, and most of the 88 articles were published after 2009.

There are two primary research streams under the CSR/CSP umbrella: exploratory and descriptive studies focusing on the features of understanding and practicing CSR in a Chinese context (e.g., Xu and Yang 2010; Yin and Zhang 2012; Yin 2015; Zhao 2012) and/or studies evaluating the social performance of Chinese or foreign firms operating in a Chinese context (e.g., Tan 2009). The second stream of CSR/CSP studies focuses on the performance implications of CSR, largely replicating and re-testing existing studies from the West in a Chinese context. For example, based on a random sample survey of Chinese private enterprises, Su and He (2010) revealed that Chinese enterprises undertake philanthropic activities to better protect property rights and nurture political connections, which lead to better financial performance. Their conclusion was that weaker institutions may even strengthen this positive link. However, this emerging body of studies no longer only considers the traditional financial implications of CSR, but goes on to examine other non-financial performance indicators, such as consumer responses (e.g., Lii and Lee 2012; Tian et al.

Table 4 Summary of research topics on business ethics in Greater China: 1984–2015

Topical area	Number of articles	Specific topics explored in the area
CSR/CSP	88	Describing CSR understanding; depicting the features of practicing CSR in the Chinese context; evaluating the social performance of Chinese firms or foreign firms operating in the Chinese context
Ethical beliefs, culture, decision-making, judgment, and values	87	Conceptualizing and measuring ethical beliefs, culture, decision-making, judgment, and values; antecedents and predictors of ethical beliefs, culture, decision-making, judgment, and values; consequences of ethical beliefs, decision-making, judgment, and values
Workplace ethics and behavior	57	Ethical implications of employee identity, motivation and commitment, workplace <i>guanxi</i> , and organizational citizenship; labor rights protection; compliance with labor code of conduct; internal whistleblowing
Marketing and consumer behavior	45	Ethical beliefs and behavior of consumers and marketers; ethical consumption of consumers; consumer responses to corporate ethics and CSR; ethically controversial marketing practices, such as advertising, public relations, and corporate communication
Sustainability	42	Firm voluntary environmental disclosure; link between environmental responsibility and financial performance/competitive advantage; environmental attributes of technology evaluation and commercialization; drivers of green innovation
Accounting and finance	39	Auditing; budgeting; asset appraisal; professional codes of conduct; capital allocation decisions; dividend behavior; loaning; investor protection
Leadership	37	Ethical/transformational/authentic/aesthetic leadership; philosophical and cultural foundations of Chinese leadership
International business and management	35	Evaluating the social and ethical performance of international businesses operating in the Chinese context, as well as their affiliates, such as suppliers and subsidiaries; ethical issues with international management practices and strategies, such as market entry, cross-cultural negotiation, supply chain sourcing, and public relations
Corporate governance	28	Corporate fraud; board structure and reformation; governance control and monitoring
<i>Guanxi</i>	26	Nature of <i>guanxi</i> ; antecedents of <i>guanxi</i> ; process of <i>guanxi</i> building; outcomes of using <i>guanxi</i> in business contexts; normative analysis of <i>guanxi</i>
Philosophy and religion	23	Confucian ethics; virtue ethics; the influence of Chinese religion, such as Buddhism, on corporate social, philanthropic, and environmental practices; money-making philosophy; Taoism's influence on organization behavior; Christianity and protestant work ethics
Intellectual property rights	12	Predictors of intellectual property rights protection; legal software use; music piracy
Corruption	9	Motivators and determinants of bribery; media corruption; consequences of bribery
Code of conduct	9	Labor standard compliance; codes of conduct in the accounting industry
Strategy	7	Role of ethics in merger and acquisition; green core competency and dynamic capability, corporate political activities/strategy
Gender issues	7	Women's portrayal in advertising; equal job opportunities; gender diversity in the board
Teaching	6	Status of business ethics education; effect of business ethics education on ethical decision-making
Entrepreneurship	6	The effect of business founder's unethical behavior on corporate image; women entrepreneurs in high-tech industry
Trust/trustworthiness	5	Comparison of the structure of trust across countries; role of trust in the workplace, finance decisions, and negotiation
Integrity/cheating	4	Students' cheating propensity; determinants of cheating or honesty
Human rights	4	Human dignity; human rights faced by Chinese state-owned enterprises; censorship; organ transplantation
General business ethics	3	Historic view of Chinese business ethics; contemporary depiction of business ethics in China
Science and technology	3	Morality of internet technology; green considerations in technology evaluation
Poverty reduction	2	The role of entrepreneurship in poverty reduction

Table 5 Methodological nature of research articles on business ethics in Greater China: 1984–2013

	1984–1988	1989–1993	1994–1998	1999–2003	2004–2008	2009–2013	2014–now	Total
Empirical	2	2	8	42	56	145	143	398 (87.5 %)
Quantitative	1	1	7	29	41	128	111	318
Qualitative	1	1	1	8	13	16	22	62
Mixed	0	0	0	5	2	1	10	18
Theoretical	0	0	4	12	12	18	11	58 (12.5 %)
Normative	0	0	1	10	2	6	4	23
Non-normative theoretical	0	0	3	2	11	12	7	35
Total	2	2	12	54	68	163	154	456

Table 6 Research design and method for empirical studies

Research method	Survey	Interview	Content analysis	Mixed methods	Experiment	Case study	Archival survey	Archival public data	Total
Number of articles	225	21	7	18	6	28	13	80	398
Percentage	56.50	5.30	1.80	4.50	1.50	7	3.30	20.10	100

Table 7 Level of analysis adopted by the empirical studies

Level of analysis	Multilevel	Societal	Team	Organizational	Individual	Total
Number of articles	19	21	3	128	227	398
Percentage	4.80	5.30	0.70	32.20	57	100.00

2011), organizational citizenship behavior (e.g., Lin et al. 2010), and brand reputation (e.g., Hsu 2012).

Ethical Beliefs, Decision-Making, Judgment, Values, and Culture

Of the 87 empirically based papers on this theme, most studies adopted quantitative approaches. This suggests that the quantitative method is the most popular and appropriate approach, given the maturity of the research field. Our review revealed two interconnected aspects that most studies examined: (i) conceptualization and measurement of ethical values, judgment, and decision-making (e.g., Cui et al. 2005; Redfern 2004) and (ii) antecedents, predictors, and consequences of ethical values, judgment, decision-making, and culture (e.g., Shafer et al. 2007).

Although there are well-established studies on ethical values, judgment, and decision-making in the business ethics literature (e.g., Craft 2013; Pan and Sparks 2012), more clarity is needed about the conceptualization and measurement of these constructs in the Chinese context, as well as the antecedents and consequences of the conceptualizations. China's transition to a socialist market

economy has also led to widespread business ethics challenges for both individuals and organizations; thus, scholars question whether Chinese people are now less ethical or not, and to what extent individual, organizational, and societal factors determine their possible differences to the West. (Fleming et al. 2010; Shafer et al. 2007) At the organizational level, scholars question how to ensure an ethical culture and climate in Chinese organizations.

Despite anecdotal evidence of Chinese people demonstrating a greater focus on materialism and money (e.g., Ge and Thomas 2008), researchers have cautioned against any significant inferences regarding this, and suggested more nuanced consideration of the contextual differences. Researchers attribute these inconsistencies of ethical values and beliefs to philosophical and psychological characteristics, personal demographics, the nature of the ethical dilemma, and macro-environmental factors such as cultural or national contextual differences.

In contrast, relatively few researchers have focused on the consequences of ethical values, judgment, and decision-making—that is, their direct and indirect effects on individual and organizational outcomes. Among the limited number of studies, Ebrahimi et al. (2005) found general

support for a positive link between role-related ethical orientation and hierarchic managerial role motivation.

Workplace Ethics and Behavior

The theme of workplace ethics and behavior covers many organizational behavior topics that intersect with the business ethics field in terms of the ethical dilemmas and implications of labor relations, organizational behavioral, and human resource management practices (Treviño et al. 2006; Wooten 2001). The major topics explored among the 57 articles with this theme included improving employee job processes and outcomes (e.g., Fu and Deshpande 2012; Fu et al. 2011; Zhang 2010), protecting employee labor rights, and creating an ethical and fairer workplace (e.g., Wang 2005; Yu 2009).

The issue of improving employee job processes and outcomes constitutes the largest body of literature on this theme. Specifically, researchers such as Fu et al. (2011), Tang and Chiu (2003), and Wang and Hsieh (2012) have discussed the ethical implications of employee identity, motivation and commitment, workplace *guanxi*, and organizational citizenship. The second stream of research explored creating an ethical and fairer workplace and maintaining proper labor and employment relations, particularly with reference to multinational corporations (MNCs) operating in the Greater China region.

Marketing and Consumer Behavior

Ethical issues with marketing and consumer behavior were the focus of the first article of its kind on China that appeared in the *Journal of Business Ethics* in 1984. There were more articles on consumer behavior than on marketing in our database.

Studies on consumer behavior-related business ethics have mainly explored consumers' ethical beliefs, perceptions, and decision-making (e.g., Chan et al. 1998; Liu et al. 2009), ethical consumption (e.g., Kwong et al. 2003; Liao and Hsieh 2013), and responses to corporate ethics and CSR (e.g., Deng, 2012; Tian et al. 2011). Marketing-related business ethics research in the Chinese context has focused on two main areas: (i) ethical attitudes and judgment of marketers (e.g., Lee et al. 2009) and (ii) ethically controversial marketing practices, such as advertising, public relations, and communication (e.g., Lin 2010; Fam et al. 2009; Hsu et al. 2009), particularly through a cross-national and cross-cultural perspective.

Sustainability

Sustainability (used interchangeably with sustainable development, environmental ethics, and environmental

responsibility) is emerging as an important research topic for the Greater China context. Sustainability-related articles mostly fell into two categories: (i) antecedents of individuals' environmental ethics and companies' sustainability practices and (ii) the outcomes of sustainability orientation and investment.

On the first topic, research has identified various factors that influence sustainability in China, including general predictors—such as negative media coverage (e.g., Jia et al. 2015), institutional interest, ownership type (e.g., Li and Lu 2015), and environmental knowledge and values (e.g., Fryxell and Lo 2003)—and contextual features, such as political connection (e.g., Cheng et al. 2015; Maung et al. 2015), Buddhism (e.g., Du et al. 2014), and traditional cultural values of collectivism (e.g., Wang and Young 2014). Regarding the second topic, while the majority of studies focused on the performance implications of firms' environmental commitment (e.g., Wang et al. 2015), a few recent studies began considering individual-level outcomes, such as consumers' reactions (e.g., Li et al. 2015) and employees' perceptions (e.g., Paillé et al. 2014).

Accounting and Finance

Ethical issues have received research attention in accounting and finance since the mid-to-late 1980s (Bampton and Cowton 2013). Similar literature in the Chinese context has developed at a slower rate, with a total of 39 articles appearing since 2001, in which accounting received greater attention than finance. The topics explored in these 39 studies covered a broad spectrum of subareas, including auditing, budgeting, asset appraisal, professional codes of conduct, capital allocation decision, dividend behavior, loaning, and investor protection.

Many of the articles on accounting ethics (e.g., Chu et al. 2011; Majid et al. 2001) focus on the factors affecting the ethical decisions made by accountants and auditors, and explore the development of ethical dimensions in accounting and auditing in the region. When reviewing the relatively limited literature on finance and business ethics in the Chinese context, we found a focus on the ethical dimensions related to banking, corporate finance, and investment management, with responsible risk management the focal issue (Li and Ng 2013; Yeh et al. 2008).

Leadership

Prior studies have indicated that a distinctive feature of business ethics and CSR in Asia, including China, is a strong sense of duty and ethical leadership (Kim and Moon 2015; Yin and Zhang 2012). This particularly relates to respect for others' human values within groups, and

authority and power within hierarchical relationships in the region. Therefore, a large part of the related literature explored the influence of ethical leadership or its related variants, such as moral leadership, authentic leadership, servant leadership, and transformational leadership—at the individual employee level and organizational level. For the former, research has often discussed the influence of leadership on employees' loyalty, organizational citizenship behavior, voice behavior, innovative work behavior, unethical pro-organizational behavior, and happiness (e.g., Zhu and Akhtar 2014). For the latter, research has mostly examined the effect on CSR and firm performance (e.g., Wu et al. 2015).

A small group of studies were more conscious of the contextual embeddedness of leadership in China. For example, Resick et al. (2011) examined the meaning of ethical and unethical leadership by managers across Asia, America, and Europe, and found convergence and divergence in beliefs about ethics-based leadership. As Lin et al. (2013) argued, Confucian and Taoist work values are important predictors of Chinese transformational leadership.

International Business and Management

China-centric business ethics studies on international business have mainly focused on two aspects: (i) evaluating the ethical and social performance of international businesses and their affiliates, such as suppliers and subsidiaries (e.g., Lam 2002; Millar and Choi 2010) and (ii) ethical issues regarding international management practices and strategies (e.g., Li 2008; Luo 2006; Warden and Chen 2009).

In the first research stream, preliminary research generally reveals that the ethical performance of international businesses operating in emerging markets such as China is lagging behind their performance in the home markets. Scholarly explanations of this gap lie in the specific Chinese business culture and imperfect institutional environment such as a lack of intellectual property rights, internal due process, Chinese government support, and effective media and third-party monitoring (Lam 2002; Tan 2009).

Apart from general evaluations of ethical and social performance, researchers have also addressed ethical issues in international management practices and strategies, such as negotiation, supply chain sourcing, and public relations. For example, Warden and Chen (2009) found that Chinese negotiators exhibit increased cultural accommodation when their counterpart's culture is more distant (such as the US), as evidenced by them paying greater attention to sacrificing self-interest and saving face for others.

Corporate Governance

China is in the process of establishing corporate governance structures by emulating the Anglo-American model. However, the initiative is lacking the necessary formal and informal institutions and financial infrastructure to ensure effective corporate governance (Globerman et al. 2011). Thus, a core question explored by the reviewed articles considered the effectiveness of corporate governance in China. As Tam (2002) suggested, unethical issues—such as corruption, stock market manipulations, tax cheating, and fraudulent dealing—are inevitable outcomes of China's ineffective and inefficient governance structure. Empirical evidence has demonstrated a positive effect of corporate governance mechanisms—such as board composition, ownership, and top management team composition—on enhancing corporate social performance (e.g., Lau et al. 2014) and protecting the common interests of shareholders and primary stakeholders (e.g., Zhong et al. 2015) in Chinese firms.

It is worth mentioning that a few of the examined studies had started to pay attention to the influence of indigenous factors, such as the role of Confucianism (e.g., Du 2013), Buddhism and Taoism (e.g., Winckler 2014), and merchant guild culture (e.g., Du et al. 2015), on the governance structure in China.

Guanxi

Due to the social embeddedness of business relationships in China, *guanxi* has been used as an effective and efficient social lubricant to facilitate business operations—especially business relationships at the organizational and individual levels (Kriz et al. 2014). The moral and ethical implication of *guanxi* is that certain *guanxi* practices are problematic because they tend to violate the principles of justice and fairness, and may damage the interests of other parties and the broader community.

With regard to the nature of *guanxi*, Steidlmeier (1999) provided a normative analysis of the cultural and moral differences between gift giving, bribery, and corruption, and established guidelines for ethical business management in China. In terms of the antecedents of *guanxi*, Lin (2011) argued for its cultural and organizational antecedents—that is, Confucianism and organizational ethical climate. In addition, focusing on *guanxi* in the supervisor–subordinate context in the workplace, Zhai et al. (2013) identified dispositional features (mainly positive and negative affectivity) as sources of workplace *guanxi*. Regarding the process of *guanxi* building, Bedford (2011) developed a dynamic process model of *guanxi* building in the workplace based on differentiating working *guanxi* from back-door *guanxi*. Many scholars have noted direct and indirect,

positive and negative, individual- and organizational-level outcomes of *guanxi*. Describing *guanxi* as a double-edged sword, Warren et al. (2004) stated that *guanxi* may benefit individual users, yet undermine merit- and product-based competitiveness in organizations and hurt society's economic, legal, and ethical institutions.

Future Research Directions for Business Ethics in Greater China

The past three decades have witnessed a surge of scholarly interest in studying business ethics issues in the Greater China region which can be attributed to economic prosperity and reform measures implemented during this period. This trend may also be due to institutional demands from the international and domestic business community, reflecting a growing concern for business ethics and social responsibility among business managers and businesses in this region. In addition, the Chinese government's recent vow to build a "harmonious society" and "new normal" has triggered a new direction in societal transition from a conservative to progressive stage (e.g., Marquis and Qian 2014; See 2009). This social harmony-based philosophy may have sent a positive message to Chinese and international pundits to develop interest in researching ethical, moral, environmental, and social responsibility issues in contemporary China.

The review above highlights several research lacunae that need to be addressed in the future, focusing both on mainland China and the Greater China region. In addition, the research findings and future research opportunities identified in this study may bring valuable insights to issues concerning other emerging economies and Western contexts. As Wright et al. (2005) convincingly argued, research with a focus on emerging economies is both an opportunity and a necessity because it is "fertile grounds not only for testing existing theories but also for developing new ones" (p. 27). Further, this study may yield useful outcomes and valid propositions with implications for the development of the region, and for nurturing ethical business policies, practices, and consumer perceptions and behavior. International and local businesses will benefit from this broad-based research in terms of developing their ethical and CSR strategies to align with the findings emerging from these studies. The following section identifies four future research directions: (i) contextualized theoretical development, (ii) addressing multilevel research, (iii) research design tailored to the Chinese context, and (iv) more diversified and rigorous data collection. Table 8 presents the details of future research on specific research themes, taking into account the above four directions.

Contextualized Theoretical Development

Although existing literature has covered a wide range of business ethics topics in the Greater China context, many researchers simply used Greater China as a setting for research by adopting traditional Western research perspectives and methodologies to replicate prior studies, without seeking to expand the theoretical underpinnings or highlighting the implications of this research for Greater China and beyond (Barkema et al. 2015). The lack of indigenous research is not only limited to business ethics studies, but also applies to other areas of business studies, reflecting a common issue in Chinese management research in general. This was noted by Tsui (2009):

Over two decades, research in Chinese management has exploited existing questions, theories, constructs, and methods developed in the Western context. Lagging are exploratory studies to address questions relevant to Chinese firms and to develop theories that offer meaningful explanations of Chinese phenomena. (p. 1)

In today's academia, it has been recognized that both context-free and context-specific theories coexist and are important for advancing a research field, especially a continuously emerging field, such as business ethics and CSR. Minimizing biases due to normal science by actively accessing a variety of local insights and contexts (such as local institutions, philosophies, and cultural beliefs), as well as perceived ethics problems and puzzles in the local business context, is helpful for producing global ethics wisdom with a rich variety of concepts, theories, and paradigms. It also helps further develop related theories in terms of antecedents, mediators, moderators, outcomes, and boundary conditions (Barkema et al. 2015; Koehn 2001; Li 2012; Tsui 2007). Research in the Chinese context has contributed some novel concepts, such as *guanxi*, yin-yang, Taoism, and Confucian ethics (e.g., Durlabhji 2004; Koehn 1999; Ip 2009; Li 2012). Based on our study findings, we call for more indigenous research on business ethics and CSR in the Greater China context in both conceptual and empirical terms. The prospective indigenous business ethics research could range from being problem-driven to phenomenon-driven; should be compatible with the core elements of local culture, ideology, and institutional infrastructure; and should be relevant to the region's developmental needs and challenges.

CSR research is an example. Exploratory studies have found that one of the salient contextual features for CSR development in China is the government's role as an active and powerful actor by prioritizing "scientific development" and "harmonious society" in economic and social policy agendas, and promoting CSR as a social legitimacy

Table 8 Major findings and future research directions at a glance

Topical area	Major research themes	Future research directions
CSR/CSP	Two distinctive streams of research focus were apparent in the review: (i) identifying the features of understanding and practicing CSR/CSP and (ii) the performance implications of CSR/CSP in a Chinese setting	1. Be sensitive to the possibility of multiple CSR understandings within Greater China, reflecting its cultural, economic, and institutional diversity 2. The negative and positive effects of CSR depend on the structure of the market. The pace of development of Chinese markets is very different, and more in-depth studies in each of these markets are warranted to interpret the interplay between social costs and benefits 3. Construct CSR index data in the region to facilitate data collection
Ethical values, judgment, and decision-making	Two major aspects were found to dominate research: (i) conceptualization and measurement and (ii) antecedents and predictors of the themes in the Greater China region	1. Overcome self-attributed ethical or unethical behavioral tendencies or intentions, such as by observing subjects over time and including business scenarios instead of using simple statements 2. Include situational variables—such as company climate, social norms, and cultural orientation—into individual ethical analysis
Workplace ethics and behavior	The major research emphases were on improving employee job conditions and the effects of such improvement on employees' job performance. Research also focused on how employee workplace rights can be protected	1. Be attentive to the ethics-related needs and psychological processes of new generation of employees, and their implications for job performance 2. Investigate emerging industrial and labor issues as Chinese firms move along global value chain
Marketing and consumer behavior	Two aspects of the themes were found to influence research the most: (i) ethical attitudes and judgment of marketers and (ii) ethically controversial marketing practices	1. Examine the shift of cultural and consumption values in Greater China, and their implications for ethical marketing and consumption 2. Investigate customers' behavioral outcomes regarding corporate CSR investment, especially for controversial products and industries
Sustainability	The research papers with the theme of sustainability mostly fell into the following categories: (i) antecedents of individuals' environmental ethics and companies' sustainability practices, and (ii) the outcomes of sustainability orientation and investment	1. Since environmental sustainable development and business greening is an ongoing and dynamic process, other contingency or contextual factors may also contribute to sustainability in China 2. Future longitudinal studies may enrich understandings of business greening dynamics in organizations, and its effects on business competitiveness
Accounting and finance	The two research focused included: (i) judging ethical perception of practicing or potential future accountants and auditors, and (ii) processes of establishing ethical banking and finance	1. Consider using qualitative methods to explore ethical processes in the accounting and finance context 2. Overcome the limitation of “exporting” Western accounting and finance practices and institutions that are only superficially appropriate in the Chinese context, and consider the influence of national policies, culture, and ethical traditions
Leadership	A large part of the literature with this theme explored the influence of ethical leadership or its related variants, such as moral leadership, authentic leadership, servant leadership, or transformational leadership—either at the individual employee level or organizational level	1. Greater understanding of the contextual embeddedness of leadership in China 2. Further multilevel research design is needed to examine the cross-level effects of leadership
International business and management	The main research evaluated the ethical and social performance of MNCs investing in the Chinese context	1. Longitudinal research design is needed to examine the ethical conduct and social performance of MNCs investing in the region, such as how the CSR strategies of foreign companies evolve, and how some MNCs may be leaving one Chinese region to enter another Chinese region in order to remain a low-cost production without losing the benefits of operating on Chinese soil 2. Examine the ethical and social performance of Chinese MNCs going global. Some potential questions include: How do the ethical conduct and/or CSR policies and practices of MNCs originating from Greater China differ from their developed country counterparts? What theoretical explanations can be provided for such differences? How do the institutional and cultural environment and distinct ethical traditions of the Greater China context manifest in the ethical conduct and/or CSR policies and practices of the MNCs that emerge from those countries?

Table 8 continued

Topical area	Major research themes	Future research directions
Corporate governance	A core question explored lies in the effectiveness of corporate governance in China, such as corporate fraud, board structure and reform, governance control, and monitoring	1. More consideration should be given to the influence of indigenous factors on the effectiveness of governance structure 2. Longitudinal research design is needed to study the short- and long-term effect of governance on corporate ethics and CSR, and the relationship between shareholder and stakeholder interests, particularly among different types of firms (such as ownership and life stage)
<i>Guanxi</i>	Research focuses were on the networking value of <i>guanxi</i> in Chinese business ethos and on the dark side of <i>guanxi</i> , especially its potential for misuse in terms of promoting unethical and immoral business relationships. Related issues, such as corrupt and unacceptable business behavior, were also highlighted	1. Examine how the <i>guanxi</i> mechanism works between generations of Chinese people in recognizing and manipulating their <i>guanxi</i> networks 2. Investigate the multilevel effects of <i>guanxi</i>, such as the consequences of the evolving pattern of workplace <i>guanxi</i> practice for various facets of corporate behavior

lever since 2006 (e.g., See 2009; Zhao 2012). The government's proactive approach has prompted some Chinese companies, especially state-owned enterprises, to increasingly focus on CSR issues and adopt innovative business practices, such as CSR reporting. Thus, this constitutes an important context for understanding the underlying political dynamics of the global CSR movement. While research is converging on "a new understanding of global politics where private actors such as corporations and civil society play an active role in the democratic regulation and control of market transactions" (Scherer and Palazzo 2011, p. 901), most studies—except for a couple of recent papers (e.g., Marquis and Qian 2014; Zhao 2012)—have not examined the role of governments in facilitating and directing the specific political processes of CSR. Thus, research opportunities may lie in uncovering the different levels of responsible agents of CSR adoption and diffusion, especially the underlying political dynamics that are often kept under surface in the Greater China region (Hofman et al. 2015; Marquis et al. 2015).

Addressing Multilevel Research

Multilevel research would also be instrumental in advancing theoretical and methodological rigor, as well as broadening, and deepening our knowledge of the complexities of business ethics in Greater China by including variables from more than one level of analysis (Marquis et al. 2015). When addressing multilevel variables in one study, researchers explicitly recognize that entities at the lower level, such as individuals, are nested within teams and groups, which are embedded in firms and organizations, which are nested in industries, communities, countries, and regions. Therefore, a clear future research direction in the business ethics field would be to integrate

conceptual models that reside primarily on one level of analysis, and are currently tested independently from one another, paying particular attention to the contextual embeddedness of business ethics issues in the Greater China region.

For example, prior studies have indicated that in the Asian countries what constitutes as socially responsible behavior may still be largely embedded within the individual leadership level (e.g., Chappel and Moon 2005; Kim and Moon 2015). Studies on China in particular, such as Xu and Yang (2010) and Yin and Zhang (2012), mostly support the largely implicit view of CSR influenced by ethical leadership. But it is relatively little known about the extent to which the ethical attitudes and behaviors of leaders lead to individual, team, and organizational outcomes within Chinese organizations and what is the mechanism (such as high- or/and low-level mediators and moderators) (Kim and Moon 2015). For another instance, scholars have noted the importance of incorporating multiple levels of institutional contexts in examining business ethics issues in Chinese context. As Kolk and Tsang (2015) note, the interactions between different levels of government (central and provincial), and with different types of business (foreign-invested and domestic) in a state-dominated country provide a novel research site to study business–society interface given the multitude of objectives and interests involved. Researchers including Hofman et al. (2015), Marquis and Qian (2014), Whelan and Muthuri (2015), and Yin and Zhang (2012) echo the multilevel embeddedness (i.e., within transnational, national, intra-organizational environments) of business ethics issues such as human rights, sustainability and CSR for Chinese companies. Luo et al. (2016) further note the necessity of considering the potential reinforcing and counteracting effects among these different levels of pressures in

influencing business ethics of Chinese companies. These phenomenon-driven research questions are the multilevel issues to be addressed in the future.

Research Design Tailored to the Chinese Context

Methodological approaches to business ethics on Greater China have tended to be primarily cross-sectional, focusing on one level of analysis at a time and adopting a single research method. The use of a single-method, cross-sectional, single-level research design is neither specific to the business ethics literature nor to the Greater China context (e.g., Aguinis and Glavas 2012). Given this apparent shortcoming in existing research, we call for more multi-method and longitudinal studies on business ethics in Greater China.

As aforementioned, there is much heavier reliance on empirical than theoretical research in China-related business ethics literature. On the one hand, this trend may suggest that the field is mature, established, and distinctive (e.g., Kuhn 1962); hence, the quantitative method would be the most appropriate to produce solid evidence based on existing frameworks for further theory refinement. On the other hand, this may reflect inadequacy in theory building and development, since there is no evidence of any dominant paradigm in the heterogeneous literature (Kuhn 1962). To build novel constructs and theories at the early stage of indigenous research, it is helpful to adopt more inductive and synthesis-based qualitative methods in the business ethics research involving China. As Gummeson (2005) noted, “qualitative research is not just left to generate theory, but it also tests theory in the sense of constantly improving its validity” (p. 315). Moreover, a mixed method of qualitative and quantitative approaches can be particularly informative to multilevel research design because they may be used to collect data at different levels and at different times. To summarize, there is a need to broaden the methodological repertoire used by business ethics researchers interested in Greater China region, and adopting additional and more diversified methodological approaches will be instrumental in addressing each of the aforementioned knowledge gaps (Aguinis and Glavas 2012).

Emerging economies undergoing a transitional stage of development, such as China, are principally characterized by rapid change, especially in socioeconomic terms. One of the contextual features is that Chinese government often uses real-world experiments as a way to test what works and why, which offers opportunities to incorporate this feature in research design and to study firms’ reaction to various new policies and incentives (Luo et al. 2016; Marquis et al. 2015; Marquis and Qian 2014). Moreover, such transitions can cause significant changes to the cultural and ethical values of individuals, behavior of firms,

and roles of civil society and the state in the region. It is noteworthy that few studies have considered time in their research design. Cross-cultural studies on ethical beliefs taking a longitudinal perspective are a good example of this phenomenon. Given the economic and social transitions in Greater China, as well as potential variances among the Chinese population, some measures (such as those suggested by Hofstede 1980, which are widely adopted in the literature) may no longer be the best approach to capture country differences. We argue that future research should go beyond using culture as the dominant predictor and examine other contextualized and de-contextualized institution-level dynamics in theory development (e.g., Liu and Stening 2015; Lu and Koehn 2015). Finally, Appendix 1 has detailed these contextual issues and their implications that would be crucial for researchers interested in undertaking academic studies especially in relation to ethics and corporate social responsibility in contemporary China.

More Diversified and Rigorous Data Collection

Since our review revealed a lack of an adequate approach for representative data gathering, we suggest that a more rigorous and diversified method should be used in future business ethics studies involving Greater China. While the use of survey data has been widely adopted in business ethics studies for its low cost, quick turnaround, and ease of administration (Randall and Gibson 1990), survey data have the inherent limitation of its common method bias and social desirability bias. China-related business ethics studies are no exception. Therefore, future empirical studies aiming to test existing theory should use more open-ended questionnaires, allowing respondents to express their perspectives, rather than answering selected questions within a forced format, which may not truly reflect their views.

While a number of studies published in the most recent period (e.g., Cheng et al. 2015) exercised more caution in data collection and research design, future research need to be more careful in this regard. To reduce social desirability bias in business ethics, studies may adopt several approaches. For example, instead of asking individuals directly about their beliefs and attitudes, it may be more effective to ask how they would act in different scenarios. While confidentiality and anonymity are widely believed to help reduce social desirability bias, more scientific methods are needed to address this issue. For example, social desirability may be measured by the differences in the action that individuals state they will take, and how they believe their peers will react.

It is argued that semi-structured interviews and in-depth case studies are more effective methods for probing China-specific contextual features. Similarly, focus groups and ethnography, which are rarely adopted yet, may also

complement this with neglected insights into business ethics in the region. However, it is difficult to suggest the most effective approach in China-related research because of the complexities associated with contextual factors such as *guanxi* impacting on the success of data gathering in China, especially for researchers unaware of these complexities. As Kriz et al. (2014) rightly commented, “novice researchers without exposure to Chinese values and interview experience are likely to be poorly prepared for the magnitude of Chinese relational dynamics and *Guanxi*” (p. 28). Therefore, selection of a single or a combination of techniques is to be determined based on a sound understanding of the local institutional and cultural norms and their influence on respondents’ behavior irrespective of whether qualitative or quantitative method of the data collection is employed.

Toward overcoming these issues some Western scholars experienced in China-based research have suggested a snowballing approach based on referral using a *guanxi* tree mechanism as the preferred method of data collection in China (see Chatterjee and Pearson 2003; Kriz et al. 2014). Roy et al. (2001) identified the issues such as “probability sampling, government controls, the lack of reliable secondary data, survey instrument design and survey implementation” (p. 203) as the key challenges faced by researchers in studying Chinese market. While the authors noted that there is no easy way to fix these problems, they have suggested that future researchers should use stratified or cluster sampling techniques more to overcome probability sampling issues, engage an experienced Chinese researchers to manage the potential government control issues, take adequate caution in interpreting the secondary data as many of them are not properly recorded, use scales of measurement integrating the possible gap between the actual and ideal situations as it is often the case in China, take into consideration the issue of illiteracy and language translation gaps in surveying as well as reluctance in responding to questions asked by a foreigner and preference to non-verbal communication by Chinese respondents in an interview situation, use of a special type of regression analysis such as Tobit model to overcome censored secondary data with missing value, and standardize variables to overcome the difficulty of interpretability of data.

Concluding Remarks

Our review suggests that the Greater China region’s socioeconomic and political environment is generally favorable for business ethics research, as the region is experiencing steady economic growth benefiting the people of the region. Conventional wisdom suggests that economic stability and growth are preconditions for integrating social responsibility and ethics into organizational policies and

plans. This is because implementing a social agenda requires additional resources that organizations can invest in innovative and productive areas to maximize returns on excess resources (Penrose 1959). Since Chinese firms have available resources resulting from continuous growth, this may be the time for firms to take the opportunity to invest in productive areas, such as ethics and CSR. In addition to the contextual environment of the region providing impetus for research on ethics and CSR, there is international pressure on the region to address ethical issues, which need to be considered for firms to compete effectively at the global level by neutralizing negative publicity about the region, especially the mainland.

Our review demonstrates that almost all political units in the region are demonstrating commitment to these emerging issues by designing appropriate policies on ethics, sustainability, and CSR, and implementing them in both public and private sectors. However, the region as a whole must overcome certain challenges which are deeply rooted in the culture and tradition that the region has been upholding for centuries. *Guanxi* is one of the most striking issues practiced widely in the region to create and sustain personal, social, and business relationships. Although some pundits predicted that the effect of *guanxi* would gradually subside with the development of the region’s economies, greater exposure of the region to the external environment and establishment of sophisticated and effective legal systems (Vanhonacker 2004), there is still a prevalent view that *guanxi* has a strong effect on the mainland (Kriz et al. 2014), Hong Kong, and Taiwan (Yang 2011).

Uniqueness of the Study

To our knowledge, this paper is the first to present a comprehensive overview of the research on business ethics in the Greater China region over the last three decades. This paper revealed 24 themes in the studies undertaken during the last three decades, which reflected the main focus of research on business ethics in Greater China. An added novelty of this paper is the implications of its findings for further research (see Table 8), which have been clearly delineated with specific focus on the need for theoretical clarity, contextualization, and methodological rigor and appropriateness. Finally, this review has set the stage for a longitudinal research journey by reviewing past and present studies to capture the changing business, ethical, and social landscape in the Greater China region.

Limitations and Future Research

This review research examined only selected aspects of business ethics research in the specified period of the past three decades, and subsequently missed some of the

nuances of argument and conclusion that individual papers presented. Therefore, we call for more exhaustive research to provide a more comprehensive account of research in this field.

Second, this study's focus on publications from three select sources—instead of all publicly available journals pertaining to business ethics—is another limitation. While these journals are considered the leading publications in the business and ethics field, researchers have occasionally published articles with an ethics focus in other outlets, such as journals in other disciplines and subjects, as well as books published by renowned publishers.

Third, while this study found some similar and divergent research patterns in the literature on business ethics in Greater China, it would be worth replicating the study in other research contexts—particularly contexts similar to or contrasting the Greater China region, such as the greater Indian region, in order to generalize the findings of this research across borders. While we focused on the region as a whole, it is also important to closely examine within-region differences to offer a deeper and more nuanced

understanding of the business ethics situations in these subareas.

Finally, given the limited number of prior studies, this study's comparison with the Western literature was based on data that were not strictly comparable in terms of research time or scope; however, this constitutes a good starting point in the long research journey.

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Appendix 1

See Table 9.

Table 9 The Greater China context: considering contextual features

	Features of Greater China	
	Mainland	Others
Political conditions	Governments in the post-Mao era have initiated a number of political reforms, including empowering local government authorities to have greater say in political arenas. In recent years, the government has announced a number of new policies on CSR and sustainability, urging businesses to implement these policies. Although the greater democratic rights of the people (in terms of electing the government) are yet to be recognized, the government is taking steps to recognize workers' rights by allowing them to join unions. However, trade unions work very differently in China than in Western countries, as the law allows for collective contracts and mediation of disputes, but not industrial action, such as strikes (Metcalf and Li 2006). Freedom of speech is also recognized in terms of expression of views, as long it is within the relevant regulation. Academics, journalists, and communist party officials have a greater level of freedom of speech	Hong Kong is a Special Administrative Region under the “one country, two systems” principle. Unlike in mainland China, Hong Kong people enjoy the privilege of freedom of speech and assembly. Under the proposed political reform commencing 2017, Hong Kong people will be entitled to vote to elect the Chief Executive from one of the three candidates nominated by the mainland. There is increasing pressure from Hong Kong people on mainland administration for greater political autonomy to run Hong Kong, especially in terms of free election through “civic nomination” for the office of the Chief Executive, without any interference from the mainland (Yeung 2014) Taiwan is a democratic republic with all the elements of a democratic society in Western standards, such as freedom of speech and assembly, voting power, and equal treatment of all citizens, irrespective of their ethnicity. The president is the head of state, who is elected directly by the people of Taiwan. Further, the various levels of government, including local government representatives, are elected by the people. Religious values rooted in Buddhism and Daoism have played a significant role in Taiwan's democratic transition (Madsen 2007). Religion has also helped in the development of civic culture that made democracy easier to operate in Taiwan (Weller 1999) Macau is enjoying the same status as Hong Kong as a Special Administrative Region under the “one country, two systems” principle. Unlike Hong Kong, Macau is not experiencing any calls for democracy. Chen (2014) identified three reasons why this is the case: (i) In recent years, Macau has witnessed huge economic growth, coupled with advancement in education. (ii) Continuing political stability has resulted in better social conditions, leading to

Table 9 continued

Features of Greater China	
	Others
	enhanced economic growth and better quality of life for the general public. (iii) Better governance has resulted in implementation of economic and social policies aimed at improving peoples' welfare, which has led to equitable distribution of facilities among different groups of the population, including the elderly
Economic conditions	China has emerged as one of the leading economies in the world, with an average growth rate of seven per annum—although this has slowed in recent years. The economic condition in China is experiencing reforms in terms of a gradual shift from absolute state capitalism to introducing a limited private sector in selected areas of the economy. Decentralization of decision-making is also becoming apparent in terms of local government authorities having greater say in decisions involving the economy. The Chinese economy is currently witnessing some form of market rationalization within the umbrella of state-owned enterprises. “Harmonious Society,” “the New Normal” and some recent new policy on CSR and sustainability are sending a strong signal of economic restructuring and upgrading Both Hong Kong and Taiwan are culturally linked, economically advanced, categorized as “Asian Tigers,” and closely related in economic and cultural terms. Hong Kong and Taiwan are ranked ninth and thirteenth, respectively, in the World Economic Forum's Global Competitive Index (Pan 2013). Despite political tension between the two regions, they seem to be committed to economic cooperation, as reflected in the signing of the Economic Cooperation Framework Agreement in 2010 (Markkula Centre for Applied Ethics) Macau's economic conditions are in good shape, especially during the current “one county, two systems” era. In 2013, Macau's gross domestic product per capita exceeded US\$90,000, as opposed to \$14,000 before returning to China. Macau is now the fourth richest entity in the world (Chen 2014)
Social conditions	The standard of living of Chinese people has improved tremendously in recent decades. <i>Guanxi</i> (connectedness) is deeply rooted in the social fabric of Chinese people and is still practiced widely in Chinese business relationships (Guthrie 1998). <i>Guanxi</i> is often described as a vehicle of unethical practices because “people with a close relationship will be less likely to reveal corrupt practices because the relationship supersedes the corrupt transaction” (Vanhonacker 2004, p. 50). However, the influence of <i>guanxi</i> is predicted to decline with the opening and progression of the Chinese economy and well-developed legal systems (Vanhonacker 2004). In contrast, some have argued strongly in favor of the influence of <i>guanxi</i> as a contextual factor in developing and sustaining business relationships. Rejecting the arguments about the declining influence of <i>guanxi</i>, some have cited the example of the increasing influence of <i>guanxi</i> in well-developed Asian economies with established legal systems, such as Hong Kong and Taiwan (e.g., Yang 2011) Social conditions in both Hong Kong and Taiwan are highly favorable, as both have high per capita income and standards of living. Interestingly, <i>guanxi</i>, as a vehicle of relational reciprocity, is equally integrated in the mindsets of people in Hong Kong and Taiwan, and is practiced widely in social and business interactions locally and internationally (Yang 2011) Social conditions in Macau are favorable compared to the pre-integration era. Today, Macau has an effective social welfare system that ensures the welfare of all residents, especially disadvantaged senior citizens. The government has introduced a scheme in which every resident receives financial assistance toward their cost of living (Chen 2014)
Technological conditions	Contemporary China is witnessing unprecedented growth in science and technology, which is widely applied in various sectors of the economy. However, the use of social media is sometimes restricted on security grounds. Hong Kong and Taiwan are equally developed in terms of science and technology. Advanced technologies are widely applied in various sectors of the economy. Unlike in mainland China, social media is open to all and restrictions are rarely imposed. As a comparatively small unit in the region, Macau is fairly advanced in technology

Appendix 2: List of Journals Included in this Review

The search scope of this review included the following three sources over the time span of 1984–2015:

- *Step 1 Top general management journals, following* Aguinis and Glavas (2012): Academy of Management

Journal, Academy of Management Review, Administrative Science Quarterly, International Journal of Management Reviews, Journal of the Academy of Marketing Science, Journal of Applied Psychology, Journal of International Business Studies, Journal of Management, Journal of Management Studies, Journal of Marketing, Journal of Occupational and

Organizational Psychology, Journal of Organizational Behavior, Organizational Behavior and Human Decision Processes, Organization Science, Organization Studies, Personnel Psychology, and Strategic Management Journal.

- *Step 2 Main business ethics journals, with reference to Ma (2009) and Ma et al. (2012):* Journal of Business Ethics, Business & Society, Business Ethics Quarterly, Business Ethics: A European Review, and Business & Society Review.
- *Step 3 Asia- or China-focused management journals, referring to Peng et al. (2001):* Asian Journal of Business Ethics, Asia Pacific Journal of Management, and Management and Organization Review.

Appendix 3

See Table 10.

Table 10 Distribution of articles across the journals

Journal	Number of articles
Journal of Business Ethics	351
Business & Society	19
Asian Journal of Business Ethics	15
Asia Pacific Journal of Management	15
Management and Organization Review	13
Business Ethics: A European Review	11
Business Ethics Quarterly	6
Journal of Organizational Behavior	5
Business & Society Review	5
Journal of International Business Studies	3
Journal of Management	2
Journal of Occupational and Organizational Psychology	2
Organization Science	2
Strategic Management Journal	2
Journal of Management Studies	1
Organization Studies	1
Personnel Psychology	1
Academy of Management Journal	1
Journal of the Academy of Marketing Science	1
Total	456

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