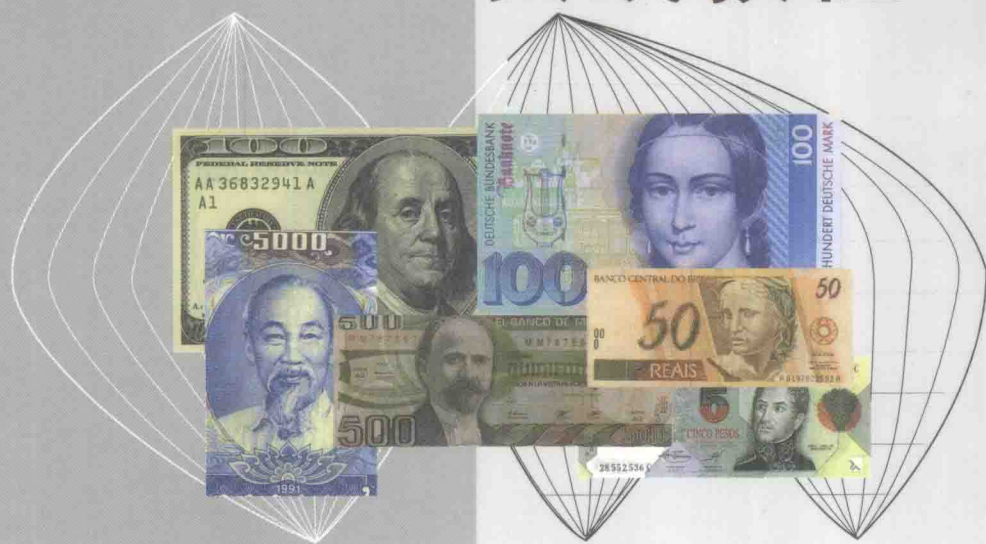


简明商务英语系列·实践教程 ② 总主编 王立非

A PRACTICAL COMPANION TO

INTERNATIONAL BUSINESS ETHICS

国际商业伦理 实践教程



主 编 尹珏林

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A Practical Companion to "The Short Course in International Trade Series"

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A Practical Companion to International Business Ethics

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总序

我国对外开放的不断扩大和中国经济加速国际化,催生商务英语教育在我国的蓬勃发展。商务英语专业于2007年获教育部批准试办,至今短短5年,全国已有62所高校开设该专业。2012年,教育部本科专业目录修订将商务英语放入基本目录(专业代码050258),可以预见,今后会有更多高校自行设置该专业。商务英语已成为成熟稳定、就业好、社会认可度高、深受学生欢迎的专业。

广大商务英语专业学生对国际商务知识和技能的巨大需求,使得相关教材建设变得尤为迫切。2008年,上海外语教育出版社率先在全国推出了“简明商务英语系列教程”,这套原版教材共12本,涉及国际经济学、国际贸易、管理学、营销学、国际商法、商务谈判、商业伦理、商业文化、商业合同、商业支付等,知识体系完整、内容简明扼要、语言文字地道、理论联系实际,受到了广大师生的热烈欢迎。

为了进一步提升教材的实用性和可操作性,我们组织专家为该套教材编写了配套的实践教程,特色如下:

1) 保留原版教材名,增加“实践教程”字样,各章节名称和章节数一一对应,突出教材的姐妹篇特色,实践教程与引进版教材相互补充,配套使用,便于组织和安排教学;实践教程提供相关练习和课程教学资源,便于教师和学生检查学习效果。

2) 实践教程各章节包含学习指南、应知应会、巩固练习、案例分析、拓展阅读5个部分,安排合理,实用性强。“学习指南”可以很好地帮助学生理解教学目标和内容,“应知应会”提供相关商务词汇和背景知识,“巩固练习”可检查学生对原课文的理解,“案例分析”通过对国内外真实案例的分析讲解,培养学生分析和解决问题的能力,“拓展阅读”达到扩充知识和启发思考的目的。

3) 本套教材由国内多所开设商务英语专业的重点院校参与编写,编者都是长期从事商务英语专业教学的专家教授,多人具有商务和语言的双重专业背景,教学与实践经验丰富。

本套系列教材可以作为大专院校商务英语、国际贸易、工商管理等专业学生的相关课程的教材,同时也可作为考研的参考书和企业各类管理人员的培训教材或辅导资料,以及广大商务英语学习者的自学教程或阅读丛书。

对外经济贸易大学教授、博士生导师
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王立群

2012年仲夏于北京

前言

《国际商业伦理实践教程》是在美国学者查尔斯·米切尔(Charles Mitchell)的《国际商业伦理》(*International Business Ethics: Combining Ethics and Profits in Global Business*)一书的基础上编著而成,目的是对原书进行进一步解读和拓展。本书按照原书的主题,共分十六章,每章由五部分组成。在各章当中,第一、二、三部分紧紧围绕原书内容进行解读、强化练习和加深理解,第四、五部分则对该章内容进一步拓展。

具体讲,第一部分“学习指南”重点是对每章内容进行提纲挈领的概括,包括:阐释该章中心思想,总结提炼该章主要内容,并对该章的学习提出基本目标和拓展目标;第二部分“应知应会”提供了该章出现的主要专业术语和疑难词汇的中文释义以及相关背景知识,方便和帮助学习者熟悉相关专题;第三部分“巩固练习”则通过填空、连线、判断对错等形式的练习和讨论题,加深学习者对该章知识点和专业问题的理解和思考;第四部分“案例分析”由案例故事、案例讨论和案例总结三部分组成,从实践应用层面对本章的理论进行诠释;第五部分“拓展阅读”对本章相关理论进行延伸,又对该章相关理论在现实中引发的问题或思考进行追踪探索,在丰富学习者理论知识的同时,也引导学习者关注现实问题,学会如何将理论应用于实际。本书最后附有部分练习的参考答案。

《国际商业伦理实践教程》不仅可以帮助学习者熟悉商业伦理的理论和热点话题,也为学习者提供了一个了解国际企业管理和跨国经营的窗口。资本主义前所未有地提升了效率,创造出就业,带来财富,但其狭隘的观念阻碍了企业满足更广阔社会需要的潜力和符合伦理规范的可能性。在 21 世纪的商业环境中,要想基业长青,企业必须突破传统的“股东利益至上”、“商业社会零和”的商业思维,努力将商业和社会、伦理整合到一起。迎接资本主义新概念的時刻已经到来了,企业的意义应当被重新定义为创造共享价值,而不是利润本身。这将推动全球经济下一轮的创新和增长。学会如何在满足法律基本要求和伦理社会规范的前提下,创造商业与社会的共享价值,是企业重获合法性的最佳机会。在跨国经营环境中工作的经理人员和企业员工,也需要重新思考如何在自身的管理实践当中践行新的商业思维。

本书可作为大专院校国际贸易、商务英语、国际商务等专业学生的国际商业伦理课程的辅助阅读材料,也可作为企业各类管理人员的商业伦理培训练习手册,以及对国际商业伦理感兴趣或学习商务英语的读者阅读的参考书。

本书由西交利物浦大学西浦国际商学院尹珏林博士编写,西交利物浦大学的贺钰琇同学对部分章节的资料收集整理工作提供了帮助。本书的出版承蒙上海外语教育出版社谢宇女士的大力支持,在此深表感谢。

本书若有不当之处,敬请大家不吝赐教,以便日后进一步完善。

尹珏林

2014 年 3 月于苏州独墅湖畔

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Chapter 1 Why Ethics Matter 伦理的重要性

Part I Guiding the Way 学习指南

1 Chapter Brief 本章提要

商业伦理,又称企业伦理或企业道德,指的是企业经营涉及的伦理原则和规范。自国际商务出现以来,有关商业伦理内涵、外延和必要性的讨论持续而激烈。世界各地的商业人士面临着日益复杂的伦理挑战,遵循伦理道德进行商业活动不可避免地成为未来的趋势。本章是全书的开篇章节,重点论述了商业伦理的重要性。本章首先介绍了商业伦理产生的原因,商业活动和商人地位的历史变迁,以及人们对商业伦理理解的变化。然后,作者解释了商业伦理作为社会契约的作用,以及企业公民的概念。最后,作者提出可持续发展是最新的趋势,也反映了消费者对企业的期望。

2 Chapter Guidance 本章提示

作为全书的开篇章节,这一章学习的重点在于了解商业伦理在国际商务活动中的重要性。作为导论性章节,本章学习目标可以分为以下两大方面:

- 1) 基本目标(Textbook based)
 - 掌握商业伦理概念的内涵和外延
 - 理解商业伦理对于开展国际商务活动的重要性
- 2) 拓展目标(Textbook related)
 - 了解商业伦理与其他相关概念,如企业公民、企业社会责任、可持续发展的区别和联系
 - 能够将当今商业环境和商业活动的新特点与商业伦理的新要求结合起来

Part II Clearing the Ground 应知应会

1 Word Study 词汇学习

write off 注销,勾销	corporate income tax 公司所得税
pass muster 通过考核,及格,符合要求	smell v. 察觉出(麻烦、可疑的事物等)
glean v. 仔细收集(消息、材料等)	shirk v. 逃避,躲避
be attuned to 习惯于,适应	consortium n. 协会,联合,财团
convergence n. 汇聚,汇合	deify v. 将……神化
larger than life (描写等)夸大的;超群的	oligarchical adj. 寡头政治的
innate adj. 天生的,固有的	Hammurabi 汉谟拉比(古巴比伦王国国王)
behoove v. 理应,有必要	eye for an eye 以牙还牙,以眼还眼
Hermes 赫尔墨斯(希腊神话中司畜牧、商业、交通旅游和体育运动的神)	con man 骗子

stigma <i>n.</i> 耻辱,污点	grease the wheels 贿赂,使顺利进行
bash <i>v.</i> 猛烈攻击	conniving <i>adj.</i> 阴险的
robber baron 强盗式贵族,强盗式资本家	predatory pricing 掠夺性定价
catastrophe <i>n.</i> 大灾难	lapse <i>n.</i> 过失
watershed <i>n.</i> 分水岭	lurch <i>v.</i> 摇晃,蹒跚,跌撞
angst <i>n.</i> 焦虑,苦恼	impose <i>v.</i> 强加,征收

2 Information Link 知识链接

背景知识: 日益兴起的商业伦理学^①

商业伦理学,又称为企业伦理学或管理伦理学,是20世纪七八十年代才兴起的一门交叉学科。它既是一门应用性的规范伦理学,将一般规范伦理学的原则与方法应用于工商管理活动而产生的新兴学科,又是在工商管理领域内发展起来的,一般在大学商学院开设的一门管理学课程。

商业伦理学以工商管理活动和工商管理活动领域中的规范和制度为研究对象,其主要任务是依据一般规范伦理学的原则和方法来探究工商活动的伦理规则,据此对工商管理的活动、制度和规范进行道德评价,并研究工商企业的伦理建设等。具体内容通常包括:市场经济的伦理原则,工商企业的责任和目的,营销中的伦理原则,财务管理中的伦理问题,生产和营销中的消费者规范,环境保护问题,工商企业的伦理建设等。

Part III Running Workshops 巩固练习

1 Workbook 练一练

Decide whether the following statements are true (T) or false (F).

- 1) _____ Bribe payment is strictly forbidden by law in every country.
- 2) _____ Unethical conduct is no longer seen purely as a morality problem, but increasingly regarded as hindering competition, distorting trade, and harming consumers and taxpayers.
- 3) _____ The pace of economic globalization is faster than the development of a universally recognized framework for ethics and conduct.
- 4) _____ Doing business and being good used to be considered contradicting each other.

^① 聂进. 关于普及和加强我国商业伦理教育的思考. 武汉大学学报(社会科学版), 2003, 808-812.

- 5) _____ Businesspeople and merchants have been on the top rung of the social ladder since the dawn of recorded history.
- 6) _____ The world's religions have been debating on the need for business ethics.
- 7) _____ The ethical consciousness of the US population was reawakened in the 1960s by the book *Unsafe at Any Speed*.
- 8) _____ The concept of business ethics involves learning what is right and then doing the right thing.
- 9) _____ The United Nations defines corporate citizenship as providing for the needs of the present generation while not compromising the ability of future generations to meet theirs.
- 10) _____ Business is the sector most capable of achieving the sustainable development goals, even more so than government.

2 Discussion 讨论

- 1) How do you define business ethics?

- 2) What are the differences between business ethics, corporate social responsibility, corporate citizenship and sustainable development?

- 3) Are doing good and doing well mutually exclusive? Why?

- 4) Why is it that businesses, more so than government, seem to be the sector more capable of achieving sustainable goals?

- 5) Can you illustrate some examples of companies which "do well by doing good"?

Part IV Case Study 案例学习

1 Case Story 案例故事

Ethical Dilemmas in Everyday Business

1) Receiving a Holiday Gift:

A supplier sends a basket of expensive foodstuffs to your home at

Christmas with a card: "We hope you and your family enjoy the 'goodies'." What action(s) might you want to take?

2) Sales Expense:

The purchasing manager for a large company agrees to give you an order (their first), expecting you agree to make a \$200 donation to his favorite charity, a local youth sports team. How do you respond?

3) Sales Expense Reimbursement:

A customer executive from Southeast Asia will visit your HQ facility and meet with your executive team. Your independent Southeast Asian agent requests that you reimburse the customer for his expenses, including expenses that could violate your company's policies. The agent will reimburse you. How do you proceed?

4) References:

A large, prospective client calls you and asks about a competitor's reputation. One of your long-time customers had a very bad experience with this competitor. What information do you share with the prospect? How do you respond to the prospect's call?

5) Gratuities:

A customer has a large sailing yacht on a vessel that your company will be discharging. The customer is present and is watching the off-loading operation.

The five stevedores you manage pull off a very tricky maneuver, safely transferring the yacht to the trailer. The customer is elated, and reaches into his pocket, pulling out a big wad of \$50 bills. What do you do?

6) Conflict of Interest:

As department manager, you are hosting an informal celebration in the office. The food budget is \$200. Your next door neighbor has just started her own catering business and asks to supply the food. Since she is just starting out, she'll do it at cost and provide extra items at no charge. What might you want to consider?

7) More Competition:

You are in a head-to-head battle with your arch competitor, Evil Enterprises. One of your co-workers approaches you. He has recently joined your company after having worked for a second competitor for several years.

He suggests, "I made notes on all of Evil's bids when I could get the data. They use some clear cost standards. Would you like me to bring my notes to the office tomorrow and let you look through them?" How do you respond?

2 Case Discussion 案例讨论

Above are seven business scenarios that involve ethical dilemmas. Suppose you are the protagonist in the scenario, how will you respond to each case? Discuss with your classmates your decisions as well as rationales.

3 Case Summary 案例总结

商业活动主要是通过商家与消费者之间的买卖行为而实现的经济活动方式,因此协调商家与消费者之间的伦理关系就成为商业伦理的主要内容。此外,协调商家与供货方、商家与商家之间的伦理关系也是商业伦理所要规范和协调的内容。因此,交换

自由、诚实守信、服务至上、公平竞争等原则就成为商业伦理的基本原则。这篇案例由七个伦理决策情境组成,涉及商业情境中各种可能的伦理决策困境,有助于帮助初学商业伦理的学生了解到现实商业活动中无处不在的伦理问题。

Part V Expanding Input 拓展阅读

1 Reading Game 阅读

Why Ethics Matter: A Business without Values Is a Business at Risk

Values have a pragmatic place in the business world precisely because of society's shifting sands. Name any of the currents that are buffeting organizations today and you'll find a rationale for values-driven management.

Diversity: Individuals of different ages, religions, and gender clearly have distinct and perhaps contrasting ideas about appropriate ways to behave in an organization, depending upon their perspectives and life experiences. Their interpretations of the same set of facts, as well as their response to them, may differ widely.

Globalization: Individuals raised in diverse cultures may have different reactions to various questions or issues. Instead of describing some actions as ethical and others unethical, some prefer to say they are dealing with cultural sensitivities. But that doesn't help companies or their employees understand what is expected of them.

Cost pressures: Often eliminated in rounds of cost-cutting are the compliance police and structural backups designed to prevent misdeeds. Individuals are increasingly left on their own to make decisions.

Virtual work: With so many

employees out in the field, working from home or at other diverse locations, a common organizational standard of behavior is difficult to assimilate from afar.

Strategic alliances: The individuals you work with on a daily basis may not be fellow employees. They may be customers, suppliers, or even competitors, who are not even a part of your own organizational culture and business goal framework.

Entrepreneurship and intrapreneurship: Many companies are encouraging employees at the lowest possible level to take risks, innovate, and even spend company resources, acting like owners of the business. With responsibility for major decisions comes the necessity to act responsibly.

Deregulated government: As regulation is replaced by voluntary industry and company codes, government laws and enforcement are no longer the only or the complete resources for those looking for answers or limitations. Of course, they never really were but, more often than not, business acted as if they were.

Competitive, 24-hour media: Few organizations have the luxury of time to figure out what the right response should

be to an ethical crisis, particularly if the crisis is public rather than private. When a crisis occurs in the public eye, the aggressive competitiveness of a multiplicity of 24-hour media outlets makes it imperative that the manager's first response be the right one.

Perhaps the best reason for value-based management comes from Center for Business Ethics Executive Fellow Emeritus John Casey, who wrote *Ethical Decisions in the Financial*

Marketplace. "Laws alone are a poor substitute for morality. The greatest blessing of living in a free society is that we have the ability to steer ourselves. Once we give up that ability, that privilege, we risk losing sight of the ethical spirit and the law becomes a cage. We'll do, as so many others have done in this century, just what we're told to do. The world can no longer afford that kind of obedience."

2 Second Thoughts 思考

- 1) "A business without values is a business at risk". What are the potential risks facing a business without values?

- 2) Do you agree that laws alone are a poor substitute for morality? What is the relationship between law and morality?

- 3) What challenges does globalization bring to businesses dealing with ethical issues?

- 4) Given the rise of media, what are the channels that media help prevent ethical crises?

- 5) In addition to the trends mentioned in the reading text, can you think of some other trends that are making values-driven management an imperative?

Chapter 2 Are Ethics Culturally Based?

伦理的文化基础

Part I Guiding the Way 学习指南

1 Chapter Brief 本章提要

本章主要阐释了文化与伦理二者之间的关系,不同的文化产生不同的伦理观,只有深入了解文化,才能理解特定文化中的商业伦理。本章首先以不同文化对待商业合同的方式差异为例,说明了商业合同伦理背后的文化根源。然后,阐述了文化的三个关键组成要素,对民族文化进行了定义和分类。此外,作者还介绍了文化的其他特征和文化相对论,提醒人们关注主观性和语境,指出伦理道德与社会或个人的风格有关,也与道德规范有关。最后,作者列举了与商业伦理有关的几个常见偏见。

2 Chapter Guidance 本章提示

本章的学习重点为通过深入了解各种文化特征和纬度,来理解国际商务情境中的各种伦理决策。文化是源头活水,而非局限的与固定的形式与格局。随着国际商务的发展,人们应通过更多地了解文化来充实管理中的伦理规范,而避免把伦理与管理从文化中隔绝出来。本章学习目标可以分为以下两大方面:

- 1) 基本目标(Textbook based)
 - 掌握与文化相关的专业名词和术语
 - 透过不同的商业伦理行为,分析其文化根源
- 2) 拓展目标(Textbook related)
 - 根据本章所学文化框架和维度,分析世界主要国家民族的典型文化特征
 - 在跨文化商业情境中,灵活运用本章所学知识辅助商业伦理决策

Part II Clearing the Ground 应知应会

1 Word Study 词汇学习

fodder <i>n.</i> 饲料;素材	relevance <i>n.</i> 相关性
mindset <i>n.</i> 精神状态,心态	unawares <i>adv.</i> 出乎意料地,冷不防地
intricate <i>adj.</i> 错综复杂的	meticulous <i>adj.</i> 一丝不苟的,精细的,缜密的
letter of the law 法律条文	hinge on 依……情况而定
recourse <i>n.</i> 依赖,求助,追索权	append <i>v.</i> 添加,附加
offset <i>v.</i> 弥补,抵消	crook <i>n.</i> 骗子
renege <i>v.</i> 背信,违约	live up to 遵守(原则),履行(诺言)

wiggle room 回旋余地,灵活性	offensive <i>adj.</i> 令人不快的,冒犯的
litigious <i>adj.</i> 好诉讼的,好争论的	walk away from 从(事故中)平安脱身
non-performance <i>n.</i> 不履行(合同)	good faith 诚实,真诚,善意
brashness <i>n.</i> 自以为是,莽撞无礼	relinquish <i>v.</i> 放弃
condone <i>v.</i> 容忍,宽恕	intimidating <i>adj.</i> 令人生畏的,咄咄逼人的
deference <i>n.</i> 顺从,尊重	self-made <i>adj.</i> 白手起家的
perk <i>n.</i> 津贴	rationalize <i>v.</i> 使……合理化,作辩解
decree <i>v.</i> 颁布,判决,裁定	masculine <i>adj.</i> 男性的,阳刚的
pedestrian <i>adj.</i> 平淡的,缺乏想象力的	apartheid <i>n.</i> 种族隔离
monochronic <i>adj.</i> 单一惯性的,出现一次的	polychronic <i>adj.</i> 多元惯性的,多次发生的
ancillary <i>adj.</i> 辅助的,附属的	ambiance <i>n.</i> 环境,气氛
abhorrent <i>adj.</i> 可恶的,讨厌的	off limits 界限外,范围外
situationalism <i>n.</i> 情境决定行为论	change hands (财产等)转手,易手

2 Information Link 知识链接

霍夫斯蒂德及其文化维度简介^①

吉尔特·霍夫斯蒂德(Geert Hofstede)是当今跨文化管理方面最权威的专家之一。他出生于1928年,是荷兰心理学家。在工厂当过领班和工厂经理后,他受雇成为IBM公司国际雇员部的首席心理学家,后分别就职于瑞士洛桑管理发展研究院、欧洲高级管理研究所等。霍夫斯蒂德还是荷兰跨文化合作研究学院的创始人和第一任院长。

从1967年到1973年,作为IBM公司的心理学家,霍夫斯蒂德从70多个国家和地区的近10万名员工中搜集并分析资料,提炼出帮助区分文化差异的四个维度:权力距离;个人主义/集体主义;男人气概/女性气质;不确定性规避。

后来,霍夫斯蒂德认为以上四个维度是在西方环境中发现和分析的,其中的研究人员大多数都是西方人,可能存在局限性。因此,在20世纪80年代,他与一些东方学者一起,对贯穿东西方的文化进行后续研究,得出四个维度之外的第五个维度,即长期观念/短期观念。

如同任何一种理论体系,霍夫斯蒂德的文化维度也曾招致一些批评。例如,有学者认为霍夫斯蒂德的研究是建立在本身存在缺陷的假说之上,例如,IBM公司员工不可以完全代表其所在国家。但无论如何,霍夫斯蒂德在跨文化管理研究领域做出的贡献是开创性的,对后来的学者从事跨文化管理研究产生了非常深远的影响。

^① 冯乃祥. 霍夫斯蒂德及其文化维度简介. 国际商务——对外经济贸易大学学报, 2008 年增刊.

Part III Running Workshops 巩固练习

1 Workbook 练一练

A. Match the terms with their respective explanations.

1) _____ moral objectivism	a. belief that ethical principles can and should be flexible and depend on the situation
2) _____ collectivism	b. appreciates aggressiveness and assertiveness and respects material possession
3) _____ masculine	c. universally valid moral principles that apply to everyone all the time
4) _____ low-context culture	d. belief that values group success over personal success, and subordinates individual needs to group needs
5) _____ situationalism	e. assume a relatively low level of shared knowledge in the communication, get precise in details, focus on what is being said rather than by whom it is being said

B. Translate the following sentences into Chinese.

1) A one-size-fits-all morality, known as “Moral Objectivism”, bears little relevance for the global road warriors doing battle on the international business front.

2) To violate a “gentleman’s agreement” would represent a greater ethical breach for the Japanese businessman than walking away from a formal contract.

3) The expressions, “the nail that sticks up is pounded down” or “the highest blade of grass is always the first to be cut”, are valid reflections of a collectivist societal attitude.

4) Knowing which side of the fence your potential business partner sits on, will allow you to prioritize your presentation while predicting the time frame for closing a potential deal.

5) The most successful global wheeler-and-dealers are the ones who manage to

transcend their own cultural blindfolds and see the big picture through the eyes of the other person.

2 Discussion 讨论

- 1) What are the most important cultural components that relate to business transactions?

- 2) What are the main dimensions that define national cultures according to Hofstede's framework?

- 3) In what ways does understanding the cultural context and ethical mindset of a potential foreign business partner help in developing sound strategies for negotiations and deal making?

- 4) Does China fall into high context culture or low context culture? Why?

- 5) Some say that ethics are a gray area for businesspeople. How do you understand this?

Part IV Case Study 案例学习

1 Case Story 案例故事

Culture Clash in the Boardroom

The room was already packed when Schulman walked in. His flight from Germany to Chongqing had been delayed, and he'd fretted about missing the training, but fortunately he'd gotten there in time. Schulman knew his presence was important. As the president of Almond China, he wanted

to show his Chongqing colleagues how much he cared about the topic under discussion: ethical business practices.

Affiliated with the German parent company Almond Chemical, Almond China first established operations in China since 1999. Since then Almond China had set up two joint ventures with