Research Article

How Do Cultural Differences Between Countries Affect Management Approaches, Ethical Decision-Making Processes and Organizational Culture?

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Abstract: With globalization, businesses operate in different cultural contexts, and this directly affects management approaches, ethical decision-making processes, and organizational culture. This study aims to examine the effects of cultural differences on the relationship between management approaches, ethical decision-making processes, and organizational culture. In the study, bibliometric analysis method was used to determine which countries are influential in the relevant literature in order to examine cultural differences between countries. The findings show that cultural factors are decisive on leadership and ethical approaches. While authoritarian management styles are adopted in countries with high power distance *(e.g. China, South Korea, Türkiye)*, a more participatory management approach prevails in countries with low power distance *(e.g. USA, Germany, Australia)*. Similarly, cultural dimensions such as individualism and collectivism, risk-taking capacity, and uncertainty avoidance directly affect management strategies and ethical decision-making processes. In addition, the study grouped keywords in the management, ethics, and organizational culture literature to create thematic clusters, and in this context, main research areas such as *cultural diversity, ethical leadership,* and *digital transformation* were identified. As a result, it has been understood that cultural differences play a decisive role in management approaches, ethical decision-making processes and organizational culture. Global businesses can develop more inclusive management strategies by taking cultural diversity into account and increase corporate compliance by encouraging ethical sensitivity.

Keywords: Cultural Diversity, Management Approaches, Ethical Decision-Making, Organizational Culture, Systematic Review, Bibliometric Analysis

1. Introduction

The success of an organization depends on the effective management of management approaches, ethical decision-making processes, organizational culture and cultural diversity (Klebe Trevino, 1986; Siddiqui, 2020; Sultana et al., 2024). While the classical management approach prioritizes efficiency and hierarchy (Bueno & Salapa, 2022; Craig, 2023), the behavioral approach focuses on employee motivation and human relations (Hussain et al., 2019; Lawan Indabawa & Uba, 2014). While the quantitative management approach is based on data and analysis (Yousuf & Zainal, 2020), the contingency approach adopts the most appropriate management style according to the conditions of the organization (Shala et al., 2021). The applicability of these different management approaches is directly related to the ethical decision-making processes of the organization (Joseph, 2023; Klebe Trevino, 1986). In the ethical decision-making process, first the problem is defined and the relevant parties are determined (Watts, 2020). For example, when a company develops a production process that may harm the environment, it should be considered how stakeholders such as employees, customers and society will be affected (Fosu et al., 2024; Parviainen et al., 2017; Taghian et al., 2015). Then, alternative solutions are evaluated using ethical principles; decisions are made in line with values such as honesty, justice and responsibility (Schoeder et al., 2019; Varkey, 2020). The results of the options are evaluated and the most ethical and sustainable solution is implemented (Whittier et al., 2006). A strong organizational culture is necessary for these processes to be carried out successfully (Manggai et al., 2018). While the values of the organization shape the way employees do business (Praveena & Fonceca, 2023), norms guide daily operations (Gutterman, 2024). For example, in a company that cares about customer satisfaction, customer-oriented thinking can become the norm. The communication style is a

part of this culture (Gede Sadiartha & Ade Sitorus, 2018); while some companies have open communication and flexibility (curado et al., 2022), others adopt a more hierarchical communication structure (Widhiastuti, 2013). Finally, cultural diversity directly can affect decision-making processes due to different perspectives, values and ethical perceptions within the organization. A culturally diverse organization should adopt a participatory management approach, take into account the ideas of employees from different backgrounds and provide equal opportunities to all employees (Foster & Newell, 2002; Morris, 2023; Sippola, 2007). For example, in a global company, making ethical decisions while being sensitive to different cultural norms can increase the reputation and sustainability of the organization. Thus, management approaches, ethical decision-making processes and organizational culture integrate with each other to can create a structure that supports innovation, increases employee loyalty and increases the global competitiveness of the organization.

Cultural differences are one of the fundamental factors that significantly shape the management approaches, ethical decision-making processes and organizational culture of businesses. (Oumlil & Balloun, 2017). With globalization, multinational companies operate in different cultural contexts and these differences lead to various difficulties in managerial processes (Li, 2024; Vlad & Stan, 2013). Studies examining the impact of cultural differences in management literature have revealed that culture determines not only individual behaviors but also organizational structures and leadership styles (Hofstede, 1980; House et al., 2004; Trompenaars & Hampden-Turner, 1998). In this context, Hofstede's cultural dimensions theory (Hofstede, 1980; 1991) is considered one of the most comprehensive studies explaining how national cultures shape the way business is done (Meshksar, 2012). For example, while authoritarian management styles are common in countries with high power distance, more participatory and horizontal organizational structures are preferred in countries with low power distance (Hofstede, 1983; Siddique et al., 2020). The individualism and collectivism dimension shows that individual success and independence are at the forefront in Western countries, while group harmony and collective interests are prioritized in Eastern societies (Hatch & Cunliffe, 2013; Triandis, 1995; Uslu, 2021). Similarly, Trompenaars and Hampden-Turner (1998) examined cultural differences in terms of the impact of managers' decision-making styles and proposed the concepts of universalism and particularism (Taras, 2015). For example, in universalist countries such as Austria, the USA and Germany (Ko et al., 2024; Theobald, 2011), ethical decisions are generally based on specific rules and legal frameworks (Husted & Allen, 2008), while in particularist cultures such as China and Latin America (Gerguri, 2023), contextual factors and personal relationships are prioritized (Valentine et al., 2013). On the other hand, the GLOBE Project (House et al., 2004) examined how leadership styles are shaped by cultural factors and revealed that management styles such as charismatic leadership, participative leadership, and autocratic leadership differ according to culture (Costa et al., 2023; Cuhadar & Rudnak, 2022; Gutterman, 2023). For example, while democratic and transparent leadership is adopted in Northern European countries, a more authoritarian leadership (Cheng & Zhu, 2023) approach is dominant in the Middle East and some Asian countries (Hinnebusch, 2006; Javidan et al., 2006). At this point, it is seen that cultural differences affect not only management styles (Ng et al., 2024) but also organizational culture (Adeshola et al., 2022) and ethical decision-making processes (Dabic et al., 2014). For example, Schwartz (1999) emphasized how cultural values shape individual and social ethical norms and showed that individualist societies (Jang et al., 2018) are more prone to universal ethical norms and collectivist societies to contextual ethical approaches in ethical decision-making processes (Mohd Mustamil, 2010). The integrative social contracts theory developed by Donaldson and Dunfee (1994) suggests that global businesses should shape their ethical decisions by taking into account both universal ethical principles and local cultural norms (Douglas, 2000).

In this context, examining the effects of cultural differences on management approach, ethical decision-making processes and organizational culture is of critical importance in developing more effective

management strategies in the globalizing business world. The studies summarized above address the impact of culture on businesses from a broad perspective. However, when considering the cultural influences on management and ethical decision-making processes in different countries comparatively, there are some important gaps. For example, there is not enough research on how Western-centric management approaches have changed in Asian, African and Latin American contexts (Galperin et al, 2022; Meyer, 2017; Widyanti et al., 2020). Furthermore, more empirical studies are needed on how different cultural norms conflict in multicultural business environments and how these conflicts are managed (Karna et al., 2024; Lundula, 2024; Taras et al., 2010). In this research, it will be examined how management approaches, ethical decision-making processes and organizational culture differ in different cultural contexts. To understand the impact of cultural diversity on management in different countries and to make the literature in this field more comprehensive, the present study focuses on the following research questions: a. How do cultural differences affect management approaches, ethical decision-making processes, and organizational culture? b. When considering the countries that have contributed to the literature on these topics, what is the distribution of international collaborations, and how do these collaborations demonstrate the shaping of cultural differences in the relevant fields? c. What are the frequently examined concepts in studies related to these three areas, and how do these concepts shape the literature? These research questions will make significant contributions to the literature on management, ethics, and organizational culture. Understanding the impact of cultural differences on management approaches and ethical decision-making processes will provide deeper insights and help address existing gaps in the field. The impact of cultural dimensions on management and ethics is of great importance for multinational organizations to develop their strategies and enhance their cultural sensitivity. Finally, the analysis of research trends and themes will contribute to our understanding of the dynamics in this field and help us identify the topics of interest to the academic community. In addition, two basic methods will be used in this research: a) Bibliometric analysis will examine the most cited studies in the literature, countries contributing to the literature, international collaborations, and prominent themes in research. b) Cultural comparison will analyze differences in management approaches, ethical decision-making processes, and organizational culture in specific countries.

2. Method

In this study, a systematic literature review was conducted in the field of business and management to examine the relationship between management approaches, ethical decision-making processes and organizational culture and the progress of research at the intersection of these three fields. In this context, first of all, in order to create a profile of the existing literature, a bibliometric analysis of relevant academic studies was conducted using data obtained from the Web of Science database. For the research design, *(("management" AND "ethics" AND "organizational culture")(All Fields) AND ("business" OR "management)(Topic))* was determined. Among the 382 studies reached, only articles written in English were focused on. At the end of this process, 226 articles were included in the analysis. As a result of the findings obtained from the bibliometric analysis, country comparisons were made based on the relevant literature in order to examine how cultural differences between countries affect management approaches, ethical decision-making processes and organizational culture. Bibliometric analyses were performed using the Bibliometrix package in the R programming language (Aria & Cuccurullo, 2017). Biblioshiny 4.2 interface (R Core Team, 2023) and VOSviewer (van Eck & Waltman, 2009) were used in the analysis process. This study includes a qualitative analysis and focuses on determining the effects of cultural differences on management processes, ethical decision making, and organizational culture. Using the comparative analysis method, the management approaches, ethical decision-making processes, and organizational cultures of the countries will be evaluated according to the findings obtained from the bibliometric analysis.

3. Results

3.1. The process of determining countries in order to analyze cultural comparisons of countries

Table 1 shows the contributions of various countries to publications on approaches to managing cultural differences, ethical decision-making processes and organizational culture and the number of citations of these publications. The table presents a list of the most cited studies and the 21 countries with 3 or more articles out of a total of 50 countries in the relevant literature. The *USA* is the country that has contributed the most to this field, with 63 articles, accounting for 27.9% of the total number of publications. This shows that the *USA* is at the center of research on cultural differences and management approaches. *England* (17 articles, 7.5%) and *Australia* (15 articles, 6.6%) stand out with significant contributions. Other countries, especially *Türkiye, Indonesia, Romania* and *India,* have made lower contributions, each with a contribution rate of 1.3%. It can be said that the contributions of these countries to the field are relatively limited.

The *USA* has 57 single-country publications (SCPs), indicating that most of its work is single-country based, while it has only 6 multi-country publications (MCPs). *China* has more cross-cultural collaborations, with 5 single-country publications and 4 multi-country publications. This reflects China's tendency towards international research and multi-national studies. Countries such as *Canada, Slovenia,* and *Brazil* have higher rates of multi-country publications (MCP rates range from 40% to 62%), indicating that these countries prioritize international collaborations and focus on cross-cultural research. Some countries, such as *India*, have focused solely on single-country studies, suggesting that these countries focus on more localized studies and are less inclined to multicultural research. Also, *Canada* has a high MCP rate of 62.5%, while *Saudi Arabia* has a high rate of 66.7%. This suggests that these countries prefer to conduct research based on international collaboration and contribute to global studies. Countries such as *China* and *Malaysi*a also have similarly high MCP rates, reflecting their orientation towards cross-cultural research and international collaboration.

In addition, it can be seen that the academic impact of studies published after 2000 has increased, but older studies still remain important reference points (e.g., Sinclair, 1993). *Sims & Brinkmann (2003) (USA and Norway)* study is the most cited article with 311 citations. This shows that the study is an important reference point on cultural differences, ethical decision-making processes and organizational culture. *Longoni et al. (2018) (Spain, France, and Italy)* and *Lips-Wiersma & Morris (2009) (New Zeeland)* attract attention with 232 and 233 citations, respectively. This shows that researchers have made significant contributions in the field of ethics, management and organizational culture. The most cited articles were published in different years and have gained an important place in academic studies, with an increasing impact especially since the 2000s *(e.g., Galpin et al., 2015 -England and USA).* Also, articles such as *Kaptein (2011) (Netherlands)* and *Mele (2003) (Spain)* have received more than 160 citations, demonstrating their impact on the field. These articles have a wide impact in different countries and academic circles, and address cultural differences in management, ethics and organizational culture from an interdisciplinary perspective (See Table 1).

Table 1

The Most Productive Countries and Most Cited Articles

	Country	N	N%	SCP	MCP	MCP (%)	Most Cited Articles	TC
1	USA	63	27.9	57	6	9.5	Sims & Brinkmann (2003)	311
2	England	17	7.5	12	5	29.4	Longoni et al. (2018)	232
3	Australia	15	6.6	13	2	13.3	Lips-Wiersma & Morris (2009)	233
4	China	9	4.0	5	4	44.4	Ruppel & Harrington (2000)	176
5	Canada	8	3.5	3	5	62.5	Galpin et al. (2015)	167
6	Finland	7	3.1	6	1	14.3	Kaptein (2011)	162
7	Germany	7	3.1	5	2	28.6	Mele (2003)	160
8	Slovenia	7	3.1	5	2	28.6	Lobcchat et al. (2021)	156
9	India	6	2.7	6	0	0.0	Ruppel & Harrington (2001)	151
10	Malaysia	6	2.7	3	3	50.0	Sinclair (1993)	129
11	Brazil	5	2.2	3	2	40.0	Pirson & Lawrence (2009)	129
12	Iran	5	2.2	5	0	0.0	Jacobs et al. (2013)	116
13	New Zealand	5	2.2	3	2	40.0	Graham et al. (2022)	114
14	Spain	5	2.2	2	3	60.0	Campbell & Göritz (2013)	113
15	France	4	1.8	3	1	25.0	Verhezen (2010)	96
16	Indonesia	3	1.3	3	0	0.0	Bernstein et al. (2020)	96
17	Korea	3	1.3	2	1	33.3	Ardichvili ey al. (2009)	88
18	Netherlands	3	1.3	3	0	0.0	Zhang wt al. (2009)	87
19	Romania	3	1.3	3	0	0.0	Rai (2011)	86
20	Saudi Arabia	3	1.3	1	2	66.7	Tseng & Fan (2011)	86
21	Türkiye	3	1.3	2	1	33.3	Abuznaid (2009)	84
	Total	**187**	**82.6**	**145**	**42**	**578.9**		

Notes: N: number of articles; SCP: single-country publications; MCP: multi-country publications; TC, total citations of articles

Figure 1 shows the density and distribution of academic collaborations between countries in the context of a bibliometric analysis of management, ethics and organizational culture studies. First of all, it is clear that the *USA* plays a central role in this field of studies. The frequency of 72 collaborations between the *USA* and *China* indicates that these two countries frequently work together in academic research on management, ethics and organizational culture. This collaboration may reflect the common interest of the two major economies in knowledge production and the need for greater knowledge sharing in these areas. Similarly, the USA's collaborations with the *England* (41), *Canada* (38), and *Australia* (27) indicate that academic ties between English-speaking countries are strong and that these countries have a large share of the literature on these topics. England's collaborations with other countries, especially in Europe, are also noteworthy. For example, the academic interactions between *England* and *France* (27), *England* and *Italy* (22) and *England* and *Germany* (16) indicate that Europe is a research center in management, ethics and organizational culture. These collaborations may have been strengthened by the influence of academic projects and research funding within the European Union. China's academic collaboration activities are also significant. Collaborations between *China* and *Australia* (20), *China* and *Pakistan* (21), *China* and Malaysia (11), *China* and *India* (6), and *China* and *France* (4) indicate that China is increasingly involved in global academic circles and is expanding its research in areas such as management, ethics, and organizational culture. Collaborations between *Spain* and *Colombia* (15), *Australia* and *Malaysia* (14), and the *USA* and *India* (13) indicate that these countries have a certain level

of interaction in management, ethics, and organizational culture studies. Such collaborations may be related to the reflection of more local and regional issues in these academic studies. For example, greater collaboration among Spanish-speaking countries may provide an advantage for academic projects due to linguistic commonalities. Relations between countries with lower collaboration frequencies may represent situations where academic study in these areas is less developed or based on more limited collaborations (González-Alcaide et al., 2017). For example, low collaboration frequencies between *Canada* and *Türkiye* (4), *Australia* and *Iran* (3), and *South Africa* and *Thailand* (3) indicate less academic interaction between these countries. This shows that there is potential for greater international cooperation in these areas and that academic communities, especially in developing countries, can increase their contributions in this field.

Figure 1

Cooperation Map of Countries
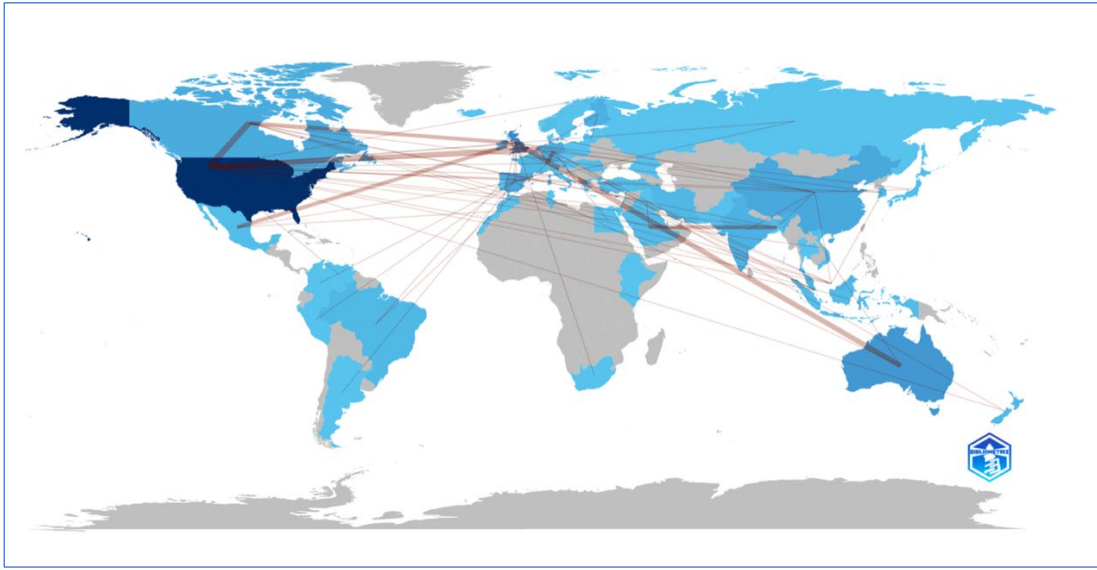
3.2. Keywords usage: Density and trends

Clustering of keywords in management, ethics and organizational culture studies is an important approach to understand research areas shaped around different themes. By grouping keywords according to similar themes or research areas, clusters were created where certain topics were concentrated (See Figure 2). Figure 2 presents the co-occurrence analysis of 234 concepts examined in 226 studies. The concepts are divided into 31 clusters. These clusters address management approaches, ethical decision-making processes and organizational culture studies from a multidimensional perspective. The effects of cultural differences on management strategies, ethical decision-making mechanisms and organizational culture can be examined within the framework of certain clusters: a) The effect of cultural differences on management approaches; b) the impact of cultural differences of ethical decision-making processes; c) the impact of cultural differences on organizational culture.

Cultural diversity is one of the important concepts of managerial processes (Akinci Vural & Liedthe, 2017; Moris, 2023). Factors such as "*leadership values, management commitment, and multinational change*" can determine how organizations are managed in different cultural contexts. For example, in individualistic cultures, leaders generally make independent decisions, while in collectivist cultures, internal communication and collaboration are at the forefront (Guess, 2004; Kececi, 2017). Concepts such as "*ethical core values, leadership style, and social norms*" can guide the relationships that leaders establish with employees and decision-making mechanisms. For example, while ethical leadership is based on individual responsibility in the West (Shahab et al., 2021), commitment to collective values is more prominent in Asian cultures (Thompson, 2000). This situation can also directly affect the way

sustainability policies are implemented (Gonzalez-Bravo & Lahuerta-Otero, 2018; Meuleman, 2012). Artificial intelligence and digitalization also increase the importance of cultural differences in management (Murire, 2024; Paiuc, 2024). Concepts such as "*artificial intelligence, ethical leadership, and change management*" reveal the different cultural dynamics that organizations encounter in their ethical and technological transformation processes.

Different cultural structures play a decisive role in ethical decision-making processes (Yates & de Oliveira, 2016). Factors such as "*moral judgment, transparency, and stakeholder involvement*" are addressed differently according to cultural norms. For example, while transparency is considered an ethical obligation in Western societies (Vaccaro & Madsen, 2009), social ties and traditional values may be more dominant elements in decision-making processes in some Asian countries (McLaughlin & Braun, 1998). The relationship between financial management and ethical values also varies according to cultural context (Avi, 2022; van Hoorn, 2017). Concepts such as "*financial trading, integrity, and stewardship theory*" determine the extent to which managers adopt ethical standards in their financial decisions. For example, while a high *risk-taking* tendency is observed in some cultures, conservative and long-term strategies are preferred in others. In addition, factors such as "*ethical sensitivity, gender, and nationality*" are among the important variables affecting ethical decision-making processes. Cultural structure determines individuals' attitudes towards ethical dilemmas and their levels of ethical sensitivity (Abakli Inci et al., 2024; Celik 2024; Hu et al., 2024).

In organizations, ethical culture and people-oriented management approach are greatly affected by cultural factors (Tsang et al., 2007). Concepts such as "*attitudes, beliefs, and ethical cultures*" play a critical role in the adaptation processes of employees to organizational norms. While individualism and equality principles are prominent in Western societies, hierarchical structures and collectivist values are prominent in Eastern societies (Berry & Triandis, 2004). In addition, "*knowledge sharing and ethical climate*" in organizations also vary depending on cultural dynamics. Factors such as "*knowledge management, knowledge sharing, and organizational ethical climate*" determine the learning processes of organizations and their compliance with ethical principles. For example, while knowledge sharing is openly encouraged in some cultures, it is kept more limited in other cultures in order to provide individual competitive advantage. Also, concepts such as "*Islamic work ethics, organizational culture, and organizational performance*" show how cultural norms affect the functioning of the organization and the performance of employees. For example, while values such as honesty and justice are prominent in institutions where Islamic work ethics prevail (Attahiru, 2021), professionalism and adherence to rules can be more decisive in the Western world (Sox, 2007).

Figure 2

Keywords Analysis
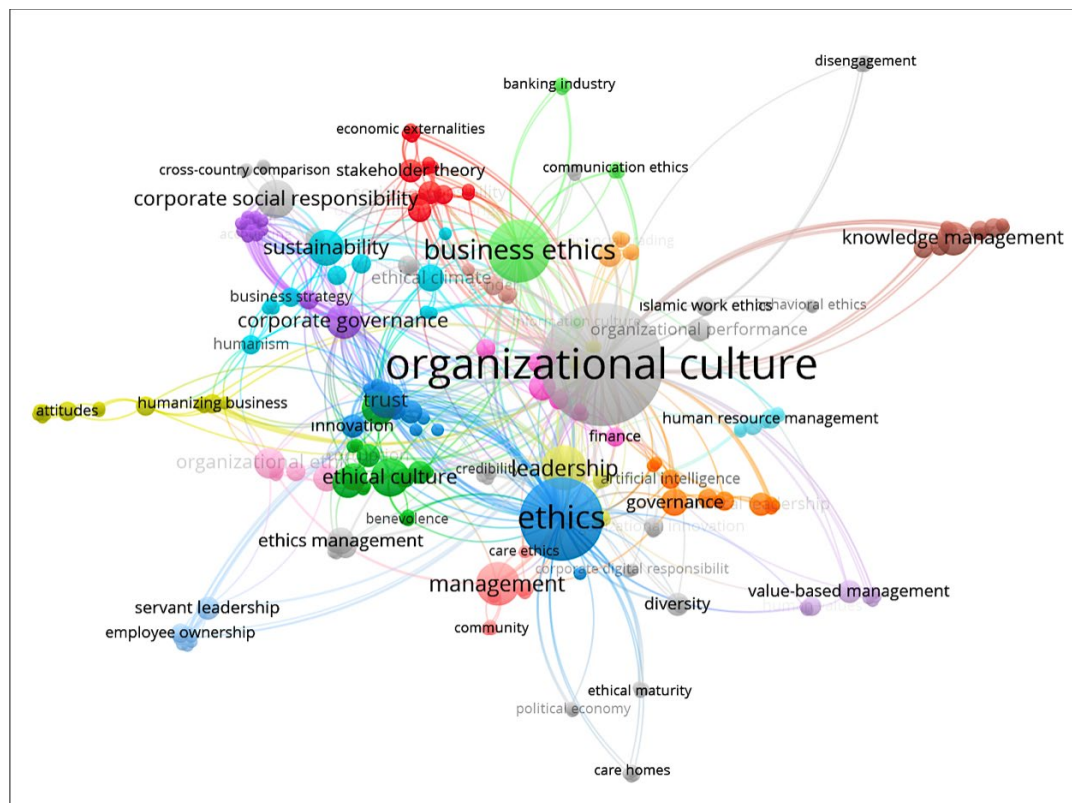
3.3. Cultural differences and management practices

Examining the cultural dimensions of each country in the context of management, ethics and organizational culture helps us understand how countries approach leadership styles, employee relations, ways of doing business and ethical values (den Hartog & de Hoogh, 2024; Hosftede, 1980; Jalili et al., 2014). The cultural differences of each country can directly affect management styles, ethical decision-making processes and organizational culture (Adeshola et al., 2022; Pitta et al., 1999).

Low power distance (40) and high individualism (60) in the *USA* support more democratic and participatory approaches in management styles. Leaders value the opinions of employees and create systems that encourage individual success (dos Santos Meirinhos et al., 2023). From an ethical perspective, corporate ethical norms are strong because personal responsibility and individual independence are emphasized (Bag et al., 2024; Roszkowska & Mele, 2021). High motivation for success in the USA (62) and flexibility in the face of uncertainty (46) increase innovative work processes and risk-taking capacity. In terms of organizational culture, a performance-oriented (60) culture prevails; employees are expected to contribute to the organization while achieving their own goals. This creates a competitive environment and requires strong ethical norms (see Figure 3).

In *Brazil,* high power distance (69) indicates that a hierarchical management approach is prominent. While leaders make decisions based on authority, employees accept this hierarchy (Jiang et al., 2017). Since the level of individualism is low (36), collective work and team spirit are valued in Brazil, which brings cooperation to the forefront in the organizational culture. However, this hierarchical structure can sometimes create a system where top management has more control over ethical decision-making processes (James, 2000). Since the level of uncertainty avoidance is high (76), there is more caution in taking risks in management processes and ethical standards are tightly regulated within the framework of certain rules. This creates a way of doing business that is subject to strict rules and regulations in the organizational culture.

The high-power distance (80) in *China* supports a strong leadership and centralized management style. Since the group is at the forefront of ethics rather than the individual, ethical rules are generally created to protect group interests (Mennella et al., 2024). In China, where long-term orientation is high (77), management decisions are made strategically by anticipating the future. Since the organizational culture is collectivist (43), priority is given to group success and long-term growth of the organization. Acting in accordance with group norms rather than individual ethical decisions is more common (Oppong, 2019; Resnik, 2020). In addition, the low uncertainty avoidance (30) level reflects the culture of flexibility and openness to change in management processes in China.

In *Germany*, low power distance (35) and high individualism (79) allow employees to act independently in management. In terms of ethics, a structure in which individuals have freedom and responsibility prevails (Bhatt, 2018). High motivation for success (66) and systematic planning emphasize efficiency and order in organizational culture. Since uncertainty avoidance (65) is relatively high in Germany, organizations aim to create a safe and stable work environment. This requires ethical rules to be precise and applicable. Organizational culture in Germany is focused on discipline, order and performance, which supports transparency and accountability in management (Aggarwal, 2024; Hulstjin & Burgemeestre, 2015).

The cultural differences between these countries have important consequences in terms of management and organizational culture. For example, in countries such as *Brazil* and *China,* where hierarchical structures are more pronounced, it is of great importance for leaders to comply with ethical norms, while in individualistic societies such as the *USA* and *Germany,* ethical responsibility is placed more on individuals. In terms of management approaches, cultures that are flexible in the face of uncertainty (*USA, China)* can develop innovative and risk-oriented business models, while societies that avoid uncertainty *(Brazil, Germany)* have more normative and order-oriented organizational cultures. In ethical decision-making processes, the level of individualism and power distance determine how managers and employees perceive their ethical responsibilities and how they adapt to organizational norms (Karadirek & Genc, 2022; Tian & Peterson, 2016).

Figure 3

Comparing Cultural Differences Between Brazil, China, Germany, and the USA
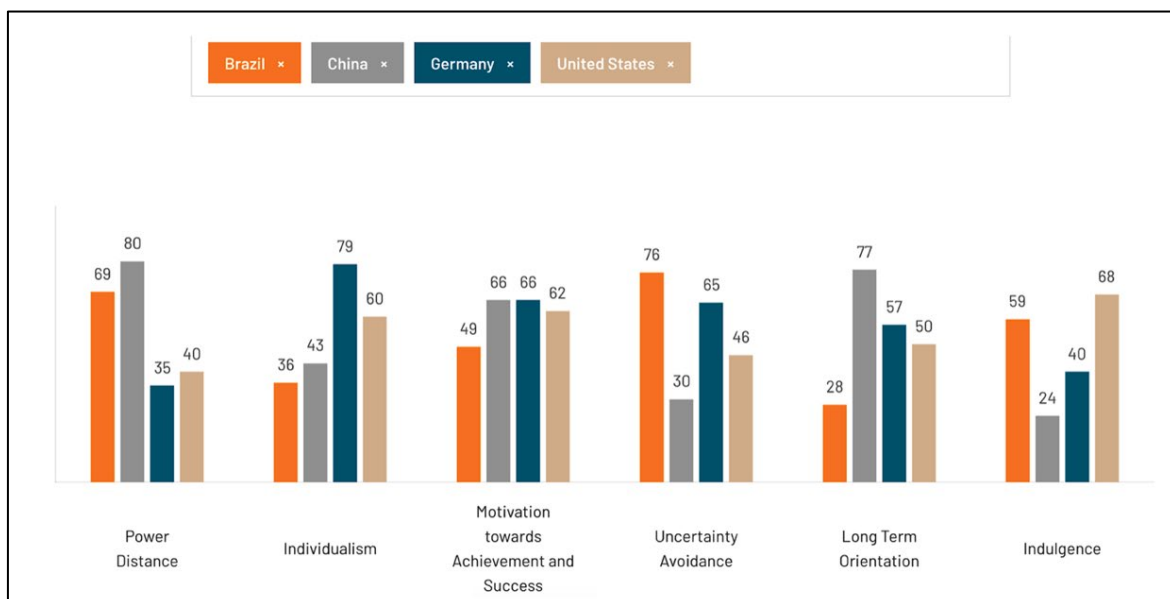
In *Australia,* low power distance (38) supports a more democratic and participatory management style. Leaders value employees' ideas and encourage their participation in decision-making processes (Jusih Ogu, 2024). High individualism (73) indicates the importance given to individual achievement and

independence. A moderate level of achievement motivation (61) indicates that employees aim to achieve both their own success and to contribute to the organization's goals (Peek, 2025). A moderate level of uncertainty avoidance (51) indicates that Australia adopts a balanced approach to risk taking and is open to both innovation and orderly processes (Adisu Fanta, 2022). A moderate level of long-term orientation (56) indicates that both short- and long-term plans are balanced. High indulgence (71) indicates the importance given to work-life balance and personal freedom; employees are encouraged to have a fulfilling lifestyle (Amanor & Demirel, 2023; Fietz et al., 2021) (see Figure 4).

Canada, similar to Australia, supports more participatory and open management styles with low power distance (39). Since individualism is high (72), employees' individual achievements and independent decision-making processes are at the forefront (Ramamoorthy & Flood, 2004). A moderate level of achievement motivation (52) indicates a balance between personal goals and organizational success (Derbis, 2020). Low uncertainty avoidance (48) provides opportunities for innovation and flexibility (Hancioglu et al., 2014). A moderate level of long-term orientation (54) indicates that management decisions are balanced with future planning (Wang et al., 2023). High indulgence (66) indicates that individuals in Canada are given more freedom and satisfaction in living their lives.

In *Spain,* power distance is relatively high (57), so a hierarchical structure and authoritarian decision-making processes of leaders may be more evident. Although individualism (67) is relatively high, group work and cooperation are also important. Achievement motivation is low (42), so cooperation and teamwork are emphasized rather than personal achievement. A low level of uncertainty avoidance (35) provides openness to risk taking and innovative work processes (Arslanagic-Kalajdzic et al., 2019; Mangundjaya, 2011). A very high level of long-term orientation (86) indicates that long-term planning is highly valued in Spain. Low indulgence (44) reflects a culture in which personal fulfillment is more limited and discipline is more important (Poulova et al., 2024).

In the *England,* low power distance (35) and high individualism (76) allow individuals to act independently and make decisions freely (Dai et al., 2022; Daniels & Greguras, 2014). High achievement motivation (66) supports a competitive work culture; individuals contribute to both their own success and the success of the organisation (Paais & Pattariruhu, 2020). Low uncertainty avoidance in England (35) indicates flexibility and openness to innovation. Moderate long-term orientation (60) indicates that long-term goals are important as well as short-term achievements. High indulgence (69) allows individuals to balance work and social life (Farivar et al., 2016).

The cultural differences between these countries have significant effects on management and organizational cultures. For example, in Canada and Australia, individualism and low power distance support employees' independent decision-making abilities, while in Spain and the England, hierarchy may be more pronounced. England and Spain, which have low levels of uncertainty avoidance, are more open to risk taking and innovation, while in Canada and Australia, a more balanced approach is adopted. In addition, the importance given to achievement motivation creates a competitive environment in the countries' organizational cultures, while individualism and indulgence levels shape individuals' search for freedom and satisfaction.

Figure 4

Comparing Cultural Differences Between Australia, Canada, Spain, and England
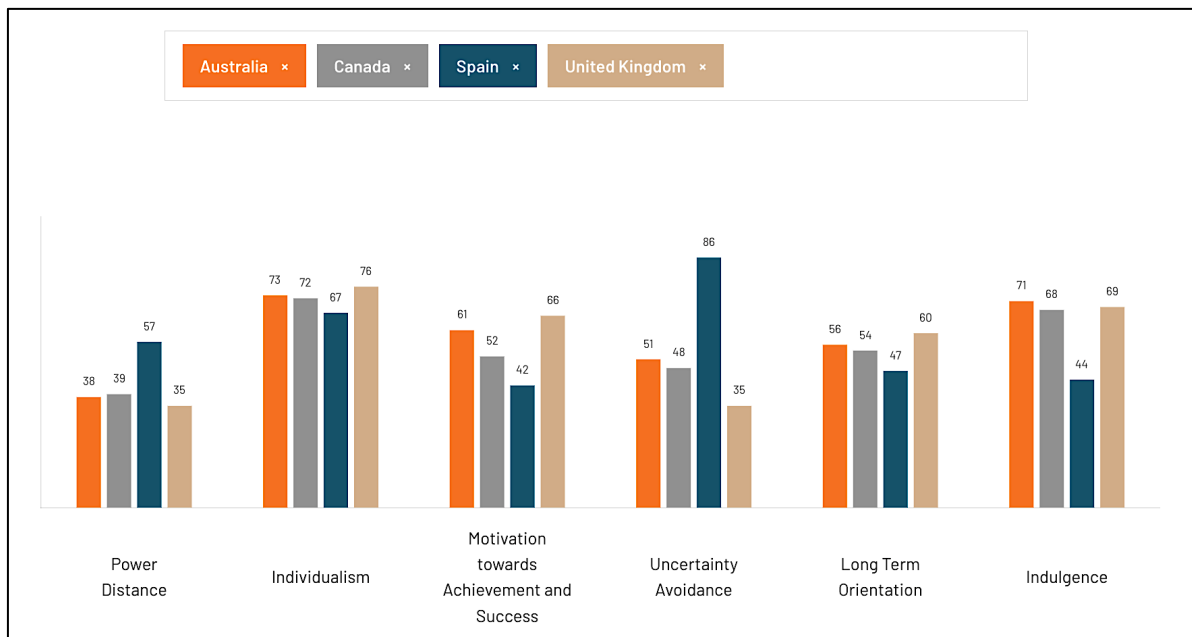
In *Finland*, low power distance (33) supports a more egalitarian management style, where leaders and employees collaborate, and hierarchical structures are less pronounced (Adaba et al., 2014; Nawaz et al., 2020; Shah et al., 2015). Finland's high individualism (75) allows individuals to act independently and focus on personal achievement (Grossmann & Santos, 2016). However, Finland's motivation towards achievement and success is relatively low (26), indicating a preference for cooperation and collective success rather than personal competition (de Francesco et al., 2024; Tauer & Harackiewicz, 2004). Moderate uncertainty avoidance in Finland (59) suggests a balanced approach to risk-taking and adherence to rules (Hofsetede et al., 2010). A high long-term orientation (63) reflects a focus on future planning and sustainability (Once & Almagrome, 2014). Moderate indulgence in Finland (57) indicates a balanced approach between discipline and work-life balance (Kling, 2023).

India exhibits a hierarchical structure with high power distance (77), where leaders make authoritative decisions and employees accept this structure (de Gersem, 2019). India's low individualism (24) suggests a strong emphasis on group cohesion and collectivism, with family and social networks playing a critical role in professional settings (Allik & Realo, 2004; Andrieu et al., 2023). Also, India's achievement motivation is moderate (56), indicating that success and competitiveness are valued, though not overwhelmingly (Eccles & Wigfield, 2001; Thomassen et al., 2013). Low uncertainty avoidance (40) means India is more open to risk-taking and flexible decision-making (Fanta, 2022). A moderate long-term orientation in India (51) suggests a balance between short-term and long-term goals. Low indulgence in India (26) reflects a culture where discipline and self-restraint are prioritized over leisure and personal enjoyment (Chudnovskaya & O'hara, 2022; Hofstede et al, 2010).

South Korea has a moderately high-power distance (60), meaning that hierarchical structures are present but not as rigid as in highly authoritarian cultures (Elsaied, 2024). South Korea's medium individualism (58) reflects a blend of personal achievement and collectivist values (Triandis, 2018) , where individuals strive for success while maintaining strong group ties (Forbes et al., 2011; Gurval, 2023). Achievement motivation in South Korea is relatively low (39), indicating a stronger emphasis on collaboration rather than competition (de Man, 2005). High uncertainty avoidance (85) means that South Korean organizations prefer structured environments, detailed regulations, and risk-averse strategies (Lin & Lou, 2024; Merkin, 2018). A very high long-term orientation (86) indicates a strong focus on future growth and sustainability (Durach & Wiengarten, 2017). Low indulgence (29) suggests

a disciplined culture that prioritizes work and duty over personal gratification (Amanor & Demirel, 2023; Hung et al., 2022).

Türkiye exhibits a moderately high-power distance (66), where hierarchical structures are respected and authority figures hold significant decision-making power (Kabasakal & Bodur, 1998; Ozaralli, 2015). Türkiye's low individualism (46) indicates a collectivist culture that values relationships and group cohesion (Jiao & Zhao, 2023). Motivation towards achievement and success is moderate in Türkiye (45), reflecting a work environment where both competition and cooperation coexist (van Mierlo & van Hooft, 2024). High uncertainty avoidance (85) means that risk-taking is limited, and organizations prefer strict rules and established procedures (Alipour, 2019). A low long-term orientation (35) suggests a preference for short-term goals and immediate rewards over future planning (Hofstede et al., 2010). Moderate indulgence in Türkiye (49) indicates a society that balances self-discipline with aspects of enjoyment and leisure (Benli & Ferman, 2019; Escandon-Barbosa & Salas-Paramo, 2022).

Cultural differences between these countries can significantly influence management styles and ethical approaches. In highly hierarchical cultures like *India* and *Türkiye,* decision-making tends to be centralized, whereas *Finland's* low power distance encourages participatory management. Countries with high uncertainty avoidance, such as *South Korea* and *Türkiye,* tend to follow strict regulations and structured processes, limiting risk-taking. Individualistic cultures like *Finland* and, to some extent, *South Korea* encourage personal responsibility and autonomy, while collectivist cultures like India and Türkiye emphasize group harmony and loyalty.

Figure 5

Comparing Cultural Differences Between Finland, India, South Korea, and Türkiye
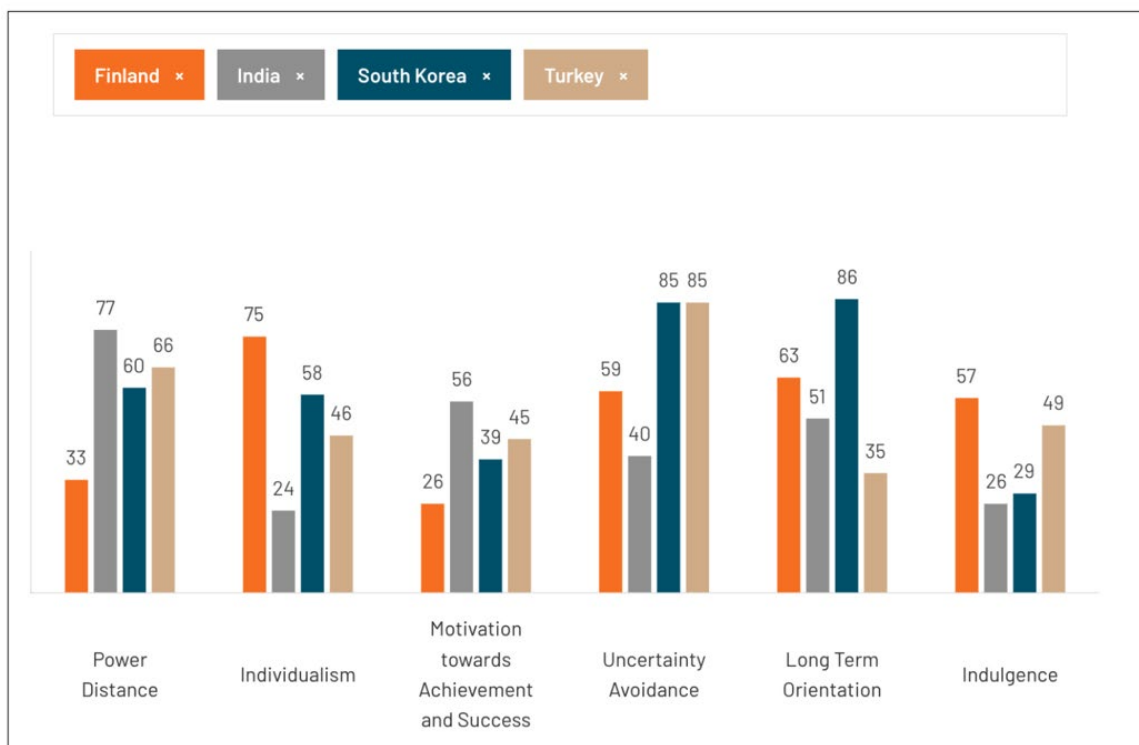
3.4. Managerial implications

Cultural differences directly shape management approaches, ethical understandings, and impacts on the business world. Hofstede's cultural dimensions theory (1980) and the work of other researchers (den Hartog & de Hoogh, 2024; Jalili et al., 2014) help us understand the managerial consequences of these differences. Each country's cultural values influence leadership styles and management styles. For

example, in a culture with low power distance (40) and high individualism (60), such as the United States, management is more democratic and participatory. Employees' ideas are valued and individual achievement is encouraged. In contrast, in Brazil, a hierarchical management style is dominant due to high power distance (69) and low individualism (36); this structure emphasizes the authority of the leader in decision-making processes and strengthens the culture of collective work and cooperation (Jerab & Mabrouk, 2023). In countries with high power distance (80), such as China, centralized management is prominent, and ethical rules generally aim to protect the interests of the group rather than the individual (Demmke et al., 2020). This leads to an ethical structure that is more collectivist (43) than individualist. In Germany, low power distance (35) and high individualism (79) allow employees to act independently and create a structure that balances freedom and responsibility.

Cultural dimensions also play an important role in ethical decision-making processes (Lu et al., 1999). While ethical responsibility is placed on individuals in individualistic societies such as the USA and Germany, ethical responsibility falls more on the shoulders of leaders and top management (Herttalampi et al., 2013) in countries with a pronounced hierarchy such as Brazil and China. In countries with high uncertainty avoidance (90 and 93) and high-power distance (90 and 68), such as South Korea and Türkiye, ethical decisions are made based on strict rules and norms (Mulder et al., 2015). This leads to less flexibility and risk-taking capacity in management processes.

These cultural differences also have important effects in the business world (Madhusudan et al., 2024). For example, in the USA and China, low levels of uncertainty avoidance (46 and 30) increase the innovative and risk-taking capacity of businesses in these countries (Adisu Fanta, 2022), while in countries with high uncertainty avoidance levels such as Brazil and Germany, business processes are more normative and order-oriented (Demirkiran & Yonet, 2023). In countries with low uncertainty avoidance (35) and high long-term orientation (86), such as Spain, long-term strategic planning is given more importance. In countries with low power distance and high individualism, such as Canada and Australia, employees' independent decision-making abilities are prioritized, while in high power distance societies, such as India, South Korea, and Türkiye, the authority of leaders is more pronounced. This creates a structure that strengthens the hierarchy in business processes and organizational culture. As a result, while cultural comparisons shape international management approaches, there are great differences in management styles, ethical understandings and organizational cultures. Cultural dimensions can play an important role in determining strategies in the global business world by directly affecting factors such as flexibility in management processes, risk-taking capacity and competitive business environments.

4. Conclusion

4.1. Evaluation of finding

This study comprehensively addresses the effects of cultural factors on the relevant literature by analyzing significant academic contributions in the fields of management, ethics, and organizational culture and the countries that provided these contributions, and by making cultural comparisons of the fields. The findings reveal strong academic interactions in management, ethics, and organizational culture of collaboration networks between countries. While countries such as the *USA, China,* and *England* stand out in terms of both productivity and international collaboration in these areas, countries such as *Brazil* and *Türkiye* contribute to this literature with more limited collaboration. The cultural dimensions of each country have a significant impact on leadership styles and ethical approaches. In high power distance countries (e.g. China, Brazil), leaders adopt authoritarian and centralized management styles, while in low power distance countries (e.g. USA, Germany) a more democratic and participatory management style is prominent. In countries with high individualism (e.g. USA, England), individuals are encouraged to act independently and focus on personal success, while in collectivist cultures (e.g. China, Brazil), group work and cooperation are more prominent. In countries with low

uncertainty avoidance (e.g. USA, China, England), more innovation and risk-taking capacity develops, while in countries with high uncertainty avoidance (e.g. India, South Korea, Türkiye), normative regulations and rules are applied more strictly. This leads to a risk-averse business culture. Countries with high long-term orientation (e.g. China, Spain) prefer to make long-term strategic decisions and plan for the future, while in cultures where short-term orientation is dominant (e.g. England, Türkiye), short-term goals are more prominent. In countries with high achievement motivation (e.g. England, Australia, India), competition is more intense between individuals and organizations. In such environments, it is important to have clear ethical rules to keep competition under control. However, in countries with low achievement motivation (e.g. South Korea, Spain, Finland), cooperation and teamwork are valued more.

In addition, the study grouped the keywords that stand out in the literature on management, ethics and organizational culture to create thematic clusters and revealed various research areas and focal points through these clusters. Determining the themes that different research areas focus on in management and organizational studies allows us to better understand the theoretical approaches and conceptual relationships in these areas. In particular, topics such as *cultural diversity, ethical leadership and digital transformation* out as main themes. Research in these areas addresses the impact of cultural dynamics on organizational success, leadership styles and ethical decision-making processes from theoretical and practical perspectives. Especially, *stewardship theory* stands out as a frequently used theoretical framework in the relevant literature. This shows that organizational culture plays a central role in management and ethics research, and that cultural structures significantly affect processes such as decision-making, transparency, and performance management. It also emphasizes how artificial intelligence and globalization reshape ethical norms and leadership approaches in different cultural contexts (Ahsan Uddin, 2023; Murire, 2024; Roche et al., 2023).

Generally speaking, cultural differences play a decisive role in management areas such as business strategy, ethical decision making and organizational behavior. Global businesses can develop more inclusive management strategies by taking cultural diversity into account and increase corporate compliance by encouraging ethical sensitivity. Concepts such as *corporate social responsibility, transparency* and *stakeholder orientation* are of great importance in terms of ethical and sustainable business management. In this context, management policies that will be created by taking cultural norms and values into account will contribute to the formation of a more sustainable and ethical business environment. Developing management approaches that include concepts such as *organizational learning, integrity* and *leadership accountability* can enable organizations to successfully manage cultural differences.

4.2. Contribution to literature and future research

This study analyzes the production concentrated around specific articles and countries, revealing which countries and publications have the greatest impact on the literature. This determination will guide researchers on which sources they should focus on in the relevant literature. Examining the fields of management, ethics and organizational culture in an interdisciplinary context will provide a more comprehensive understanding of the flow of information and interactions in these fields. The study fills an important gap in the literature by addressing the effects of cultural dimensions on management approaches, ethical decision-making processes and organizational culture in different countries. This analysis, conducted within the framework of Hofstede's cultural dimensions theory and other current research, provides an in-depth understanding of how cultural differences shape management processes. For example, while more participatory management approaches develop in societies with low power distance and high individualism levels, hierarchical and authoritarian management styles come to the fore in societies with high power distance. In this context, the data presented in the study show the direct impact of cultural dimensions on management strategies in the global business world. In addition, the study has grouped the key concepts prominent in the literature into thematic clusters and

determined various focus points for different research areas. This approach can guide academics who want to explore new research areas. By drawing attention to the importance of the frequently used governance theory in the literature in the context of management, ethics and organizational culture, researchers are offered the opportunity to develop new theoretical frameworks. It is anticipated that future studies will include more interdisciplinary approaches and that more in-depth analyses will be possible by increasing the flow of information and interaction in the fields of management, ethics and organizational culture.

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