

Review Article

A Correlation Analysis of Cultural Values and Marketing Norms Between India and Germany-An Overview

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Abstract - This article delves into the relationship between the cultural values and the marketing norms of India and Germany. The five components of cultural values considered were Collectivism, Uncertainty avoidance, Masculinity/Femininity, Power distance, and Confucian dynamism. The Marketing ethical norms considered were Price and distribution, Information and contract, Product and promotion, Obligation and disclosure, General honesty and integrity. The primary objective of the study was to examine how various dimensions of culture influence the various aspects of ethical marketing norms for both India and Germany. The study was conducted based on both primary and secondary data. The data collected were analyzed using Correlation Analysis. The primary data were collected from respondents using structured questionnaires. The questionnaires were administered to the MBA students of India and MBA students of Germany who visited India during their student exchange program. Descriptive research using a simple random sampling method was undertaken. The findings of the study revealed that though these two nations are culturally different, the cultural gap has slimmed down considerably over the years. Furthermore, there is a significant difference in the ethical marketing norms between these two nations, thus fostering the international marketers to identify differences in the ethical marketing norms across different nations and chalk out value-driven international marketing strategies.

Keywords - Cultural Values, Marketing Ethical Norms, Correlation Analysis, Collectivism, Masculinity

I. INTRODUCTION

Culture is the basic set of values, perceptions, wants, and behaviors learned by a member of society from family and other important institutions. Culture is the way that a person pursues his or her objectives in a given direction. Culture is a collective way of life. It is the total values, attitudes, goals, and practices shared by individuals in a society or an organization. Cultures vary over the years between countries

and geographic regions. Ethical beliefs and standards are based on culture. Social norms and ethical standards are different in different countries. As there is the interdependence of countries across the globe, it is very important to learn the cultural backgrounds of different countries.

The first dimension of cultural values, collectivism, pertains to “societies in which the ties between individuals are close: it pertains to societies in which people from birth onwards are integrated into strong, cohesive in-groups, which throughout people’s lifetime continue to protect them in exchange for unquestioning loyalty” (Hofstede 1991, p. 50). In other words, a collectivist’s identity is based on the social network to which he or she belongs, his or her opinions are predetermined by group membership, and harmony and consensus in society are the ultimate goals. Japanese and most other Asian cultures are examples of high-collectivist cultures, whereas Germany, the U.S., and other Western European cultures are typically low in collectivism. (Pallabh Paul and Abhijit Roy 2006). The second dimension of cultural values is uncertainty avoidance, which is defined as “the extent to which the members of a culture feel threatened by uncertain or unknown situations” (Hofstede 1991, p. 113). For example, people of certain cultures, such as Greece and Portugal, seem to be more uncomfortable with unclear, ambiguous, or unstructured situations than people from India and Hong Kong.

Hofstede (1991, p. 82) defines the third dimension of cultural values, masculinity, as pertaining to “societies in which social gender roles are clearly distinct (i.e., men are supposed to be assertive, tough, and focused on material success whereas women are supposed to be more modest, tender, and concerned with the quality of life).” Conversely, “femininity pertains to societies in which social gender roles overlap (i.e., both men and women are supposed to be modest, tender, and concerned with the quality of life)” (p.



83). Japan and Austria outranked all other cultures in the measure of masculinity, whereas Sweden and the Netherlands were at the bottom.

Hofstede (1991, p. 28) defines power distance as “the extent to which the less powerful members of institutions and organizations within a country expect and accept that power is distributed unequally.” In other words, countries and/or individuals with a large power distance expect and desire inequalities among people and believe in authoritarian values and a centralized system. Hong Kong and France are examples of high-power-distance cultures, and Austria and Denmark are examples of low-power-distance cultures.

The last dimension of cultural values is Confucian dynamism (long-term orientation), which accommodates values such as persistence (perseverance), the ordering of relationships by status and its observation, thrift, and having a sense of shame. The other end of this dimension, short-term orientation, emphasizes values such as personal steadiness and stability; protecting “face”; respect for tradition; and the reciprocation of greetings, favors, and gifts (Hofstede 1991). The distinguishing characteristics between these two orientations are mostly based on Confucian dynamism and are characterized by the philosophy of the East versus the West, virtue versus truth, and dynamic versus static. Hong Kong and Taiwan both show long-term orientation, whereas Spain and the United Kingdom are at the other end of this continuum.

Bartels (1967, p. 23) opines that “Contrasting cultures of different societies produce different expectations and become expressed in the dissimilar ethical standards of those societies.” Hunt and Vitell (1986) embed cultural norms in their theory of marketing ethics, as do Ferrell and Gresham (1985), which incorporate the influence of cultural and group norms on individual behavior in their framework for understanding ethical decisions making.

The most extensive domain is business ethics which comprise many other domains, for example, professions, such as marketing, accounting, and finance; specific sectors, such as health care and information technology; see Jakubowski et al. 2002; Miller, Bersoff, and Harwood 1990; Singhapakdi, Vitell, and Franke 1999). We focus exclusively on marketing ethics, though our study participants were not limited to marketing professionals. This is to acknowledge the dispersion of marketing activities throughout all employees in a firm (Moorman and Rust 1999; Webster, Malter, and Ganesan 2005). Note also that different constituents (e.g., marketers, consumers, different ethnic groups) may have different perceptions of marketing ethics (Christie et al. 2003; Cui and Choudhury 2003; Keenan 2002; Pires and Stanton 2002). Keeping in view the close

relationship between people’s cultural values and ethical decision-making, scholars have attempted to investigate this relationship (Hunt and Vitell 1986; Whipple and Swords 1992).

Although there are several definitions of marketing ethics, Hunt and Vitell’s (1986, p. 7) definition stands out as the most robust definition: “an inquiry into the nature and grounds of moral judgments, standards, and rules of conduct relating to marketing decisions and marketing situations.” On the basis of an investigation of the code of ethics of the American Marketing Association, Vitell, Rallapalli, and Singhapakdi (1993) identify four specific marketing-related norms—price and distribution, information and contracts, product and promotion, and obligation and disclosure—and a general honesty and integrity norm. The specific items for each norm explain the conceptualization of these norms. These norms adequately operationalize the concept of marketing ethics and are used widely in this stream of research.

India has an individualism index, or IDV, score (individualism is a polar opposite of collectivism) of 48 (ranked 21 among 50 countries studied by Hofstede [1991]), and the United States has an IDV score of 91 (ranked 1). On the basis of these scores, we expect that the people from these countries will embrace different levels of ethical marketing norms. Specifically, we propose the following

H1a: As a cultural dimension, collectivism positively influences the levels of ethical marketing norms in each country.

H1b: In our study, India has higher collectivism index (COL) scores than Germany, and this will correspondingly indicate higher levels of ethical marketing norms in India.

A. Research Question

- What are the dimensions of various national cultural values which can exercise an influence on marketing ethics?
- Is there a significant relationship between cultural values and marketing ethics across two nations: India and Germany?

B. Objectives of the Study

- To investigate the relationship between cultural values and marketing ethics across two nations: India and Germany.
- To gain a better understanding of the interrelationships between culture and marketing ethical norms in the context of Germany and India.

II. REVIEW OF LITERATURE

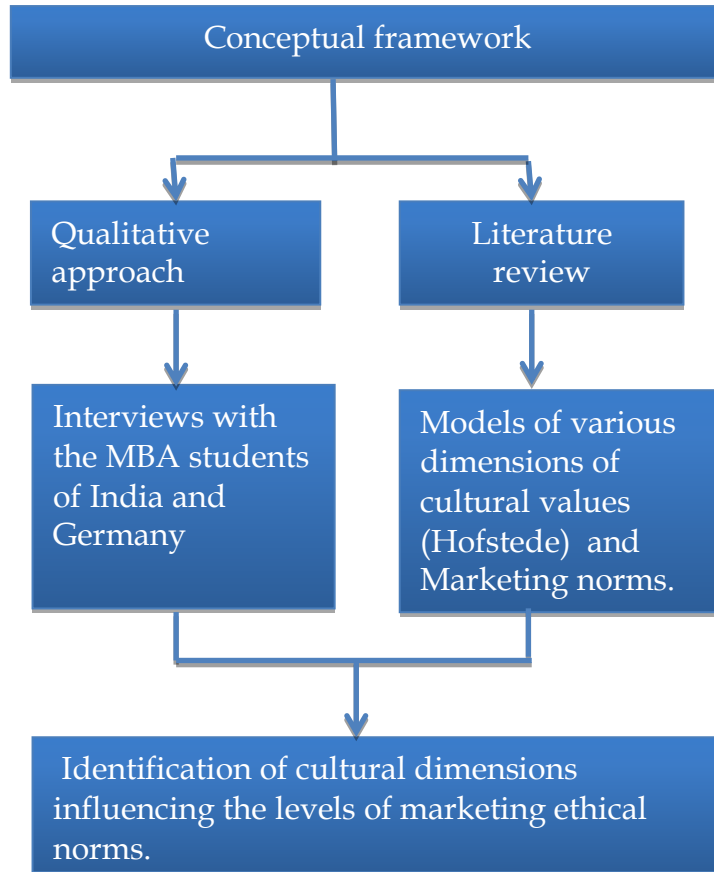
- Ana Maria Soares, Minoo Farhangmehr, and Aviv Shoham have addressed the relationship between culture and consumption in their paper titled “Hofstede’s Dimensions of Culture in International Marketing Studies”. This article examines different approaches to conceptualizing and operationalizing culture in marketing studies. The paper examines dimensions, in particular Hofstede’s values. They conclude by saying that culture is a fuzzy concept raising definitional, conceptual, and operational obstacles for research on it and its consumer behavior influences. They have discussed several approaches to conceptualizing and operationalizing this multidimensional construct in research and purpose as a multi-measure approach to assess culture using Regional affiliation, Indirect values, and Direct value inference.
- Pallab Paul, Abhijit Roy, and Kausiki Mukhopadhyay (2006), in their article titled “The Impact of Cultural Values on Marketing Ethical Norms: A Study in India and the United States,” throw light on a study that investigates the relationship between the cultural values and the marketing ethics in two diverse countries: India and the United States. The results show that these countries are indeed culturally different, though the gaps have narrowed considerably since Hofstede’s (1991) study. Furthermore, the results indicate significant differences in the interpretation of the ethical marketing norms between these two countries. The study concludes with an analysis of how different dimensions of culture influence the different facets of ethical marketing norms for both countries. Such a framework should provide valuable insights that international marketers can use to identify differences in the perception of ethical norms across nationalities and, thus, to design more effective and efficient international marketing and management strategies. how restaurateurs can capture, segment, and communicate with consumers and meet consumer’s
- Tomas Lenartowicz and Kendall Roth (2001), in their manuscript titled “Does Subculture within a Country Matter?-A Cross-Cultural Study of Motivational Domains and Business Performance in Brazil,” attempted to examine the effects of within-country subcultures on business outcomes. They first argue that individuals’ values vary across subcultures. They then suggest that values, as expressed through motivational domains, influence business performance. Finally, joining these two propositions, they posit that business performance will vary by subculture. Based on data from four regional subcultures in Brazil, a subculture effect was found for both motivational domains and business performance. The results suggest that it is important to consider the cultural variation within a country when examining business outcomes.
- Alex Chan and Hoi Yan Cheung (2012), in their work titled “Cultural Dimensions, Ethical Sensitivity, and Corporate Governance,” illustrate how the economic globalization process has integrated different competitive markets and pushes firms in different countries to improve their managerial and operational efficiencies. This study examines the differences in CG practices in firms across different countries using the concept of ethical sensitivity. Through the regression analysis of 271 firms in 12 countries and regions, it was found that Hofstede’s cultural dimensions can explain the differences in CG practices. Furthermore, the results demonstrated the influence of culture on ethical sensitivity, which eventually determines the CG practices in different regions. In this article, the term corporate governance (CG) describes how well corporate management works for shareholders. It has been extended to describe the relationship between the management and other stakeholders or corporate participants, including creditors, employees, customers, and society in general.
- Bonghee Yoo and Naveen Donthu (2002), in their article “The Effects of Marketing Education and Individual Cultural Values on Marketing Ethics of Students,” investigate the relationships between marketing education and individual cultural values and college students’ marketing ethics. Using Vitell, Rallapalli, and Singhapakdi’s marketing norms scale and Yoo, Donthu, and Lenartowicz’s five-dimensional measure of culture operationalized at the individual level, the study reveals that formal and informal marketing educations are positively related to the level of marketing ethics. Collectivism, uncertainty avoidance, and Confucian dynamism are positively related to the level of marketing ethics, whereas masculinity and power distance are negatively related to the level of marketing ethics.
- Kumar Rallapalli, Vitell Scott, and Szeinbach (2000) highlighted in their work titled “Marketer’s Norms and Personal Values-An Empirical Study of Marketing Professionals” the relationships among marketers’ deontological norms and their personal values. Based on the review of theoretical works in the area of marketing, hypotheses concerning the relationships among marketers’ norms and their personal values were developed and tested. Data were collected from 249 marketing professionals. Results from canonical correlation analysis generally indicate that marketers’ norms can be partly explained by personal values. Marketers’ pricing and distribution norms, information and contract norms, and norms pertaining to marketers’ honesty and integrity were significantly related to the personal values emphasizing "excitement," "warm relationships with others," "fun and enjoyment in life," and "a sense of accomplishment."

- John Keenan (2002), in his title “Comparing Indian and American Managers on Whistle Blowing,” made an attempt at a whistleblowing survey, which was completed by a sample of Indian and American managers. A variety of individual, organizational, and moral perception variables related to whistleblowing was examined with respect to potential differences between these two Groups. Differences were analyzed by means of T-tests. Findings suggest that differential Cultural influences are associated with a number of whistleblowing issues. The paper Includes an assessment of the limitations of the study and recommendations for the future.
- Maria Joseph Christie and Ik Whan Kwon, and Philip Stoeberl and Raymond Baumhart, in the title “A Cross-Cultural Comparison of Ethical Attitudes of Business Managers: India Korea and the United States,” highlighted that culture is identified as a significant determinant of ethical attitudes of business managers. This research studies the impact of culture on the ethical attitudes of business managers in India, Korea, and the United States using multivariate statistical analysis. Employing Geert Hofstede's cultural typology, this study examines the relationship between his five cultural dimensions (individualism, power distance, uncertainty avoidance, masculinity, and long-term orientation) and business managers' ethical attitudes. The study uses primary data collected from 345 business manager participants of Executive MBA programs in selected business schools in India, Korea, and the United States using Hofstede's Value Survey Module (94) and an instrument designed by the researchers to measure respondents' ethical attitudes (attitudes toward business ethics in general and toward twelve common questionable practices in particular). Results indicate that national culture has a strong influence on business managers' ethical attitudes. In addition to national culture, respondents' general attitudes toward business ethics are related to their personal integrity; their attitudes toward questionable business practices are related to the external environment and gender, as well as to their personal integrity. A strong relationship exists between cultural dimensions of individualism and power distance and respondents' ethical attitudes toward certain questionable practices. The analysis of the relationship between cultural dimensions of masculinity, uncertainty avoidance, and long-term orientation and respondents' ethical attitudes toward questionable practices produced mixed results, likely due to the lack of notable differences in cultural dimension scores among the countries surveyed.
- Getz and Volkema (2001), in their article titled “Culture, Perceived Corruption, and Economics,” highlighted that corruption could impede commerce and economic development, yet it seems to be tolerated in many countries. The purpose of this study was to develop and test a model that integrates socio-economic factors related to corruption. The analysis revealed that a negative relationship between economic adversity and wealth was mediated by corruption. Economic adversity was positively related to corruption, and corruption was inversely related to wealth. Uncertainty avoidance moderated the relationship between economic adversity and corruption, whereas power distance and uncertainty avoidance were positively associated with corruption. The implications of these results for enhancing the effectiveness of international agreements are discussed. Franklin Fernando Vaca Moran (2012), in his article titled “Application of Choice-based Conjoint Analysis to Determine Consumer Preference and Willingness to Pay for Grass Fed Beef in the United States,” highlighted that U.S. consumption of beef has declined during the last three decades. Consumer preferences have shifted toward products that are considered healthy, environmentally friendly, and obtained through sustainable production methods. A choice-based experiment was used to assess consumers' preferences for grass-fed beef. A national online survey was conducted in May 2012, and the information from 4000 respondents was collected from the entire U.S. The respondents were divided into two groups of similar size: grass-fed beef eaters, comprised of the respondents who had eaten grass.
- Fed beef in the last year and 2000 respondents from the general population. The results revealed that, on average, grass-fed beef with USDA certification was preferred over grain-fed beef. Consumers valued steaks produced in the U.S. more than imported. The interactions between the consumers' demographic characteristics and the product attribute revealed that female consumers preferred grass-fed beef with USDA certification and were willing to pay more for this product. The analysis also showed that sustainability, novelty, and convenience are consumers' attitudinal and behavioral characteristics that affect their choice of grass-fed beef products.
- Geng Cui and Pravat Choudhary, in their article titled “Consumer Interests and the Ethical Implications of Marketing: A Contingency Framework,” researched that the increasing efforts by marketers to target diverse groups of consumers call for a closer examination of the ethical implications of market segmentation and differentiated marketing. Previous research suggests that marketers and consumers often differ in their perceptions of marketing ethics. Based on contingency theory, this research proposes an integrated framework—which includes the nature of the product, consumer characteristics, and market selection—to analyze the ethical complexities of the marketing exchange. Interactions among these factors lead to various contingencies with different ethical implications for marketing managers and public policymakers. Marketers should assess consumer interests and the ethics of marketing programs before their implementation.

A. Conceptual framework

The conceptual framework has been developed with the help of major factors that have been derived from the review of the literature and qualitative data. The framework consists of dependent and independent variables. The research aims

to identify the dimensions of cultural values influencing the ethical marketing norms between India and Germany. The above conceptual framework summarizes the aim of this research in which it intends to study the influencing factors.



At this stage of research, the research hypothesis is evolved and clearly stated. The following research hypothesis was formulated and was subject to testing.

B. The hypothesis of the Study

HO: There is no significant relationship between cultural values and marketing ethics across two nations: India and Germany.

H1: There is a significant relationship between cultural values and marketing ethics across two nations: India and Germany.

III. METHODOLOGY

This is a descriptive study of the influence of cultural values on the levels of ethical marketing norms between India and Germany. Marketing ethics were assessed using Vitell, Rallapalli, and Singhapakdi's (1993) 24-item scale. The scale was originally developed to measure the marketing-related norms of marketing practitioners.

In this study, a measure of overall marketing ethics was additionally generated as a combined score of the 24 items. The descriptive statistics of the marketing ethics items are shown in Table 3. The study is based on both primary and secondary data, which are analyzed using statistical tools like percentage analysis and correlation analysis to draw conclusions. The research design adopted in this study is a descriptive research design.

A. Sources of primary and secondary data

Since most of the information necessary to fulfill the objective of the study was not available from secondary sources, the researcher mainly based his study on relevant primary data, which were collected by conducting a field survey through a structured interview schedule from the selected MBA students of India and Germany. The MBA students of Germany were on their students- exchange program in India. The secondary data necessary for the study were compiled from published and unpublished sources like

journals, periodicals, magazines, newspapers, bibliographic databases, and syndicated services.

a) Sample Frame

The sample frame of the study comprises those university students (Indians and Germans) who are doing their MBA program in India.

b) Sample Design

The study adopts a simple random sampling method for sample selection. The researcher selects sample units (152 Indian students and 48 German students) who are MBA students from the universities of India and Germany. The type of study undertaken by the researcher is a descriptive study.

c) Pre-testing of Interview Schedule

The interview schedule was pre-tested among 20 respondents to check the variability in the preferences of the respondents and to ensure the validity and reliability of the questions in the interview schedule. Based on the pre-test information and in response to the pilot study, a few irrelevant questions were dropped from the interview schedule.

d) Tools used for Analysis

The primary data collected were finally analyzed by classifying, tabulating, and applying statistical tools such as percentage analysis and correlation analysis.

e) Variables used for the Study

To fulfill the objectives of the study, the researcher has used 20 variables in the study. Ten variables pertain to the personal profile of the respondents, and the rest 10 variables pertain to the cultural values and marketing ethical norms.

f) Limitations of the Study

The study is not free from limitations. A few limitations encountered by the researcher are as follows:

- The study could not unearth the inner psychological characteristics that determined the cause for the opinions given by the respondents.
- The study could not quantify the opinions given by the students.

g) Scope for Further Research

Our study examined only two countries. There should be an investigation of the interrelationship of cultural values and marketing ethical norms in several countries, which could provide yet more valuable insights.

h) Sample Profile

The sample of 200 MBA students comprised 152 Indian and 48 German students. 76% of the sample was Indian, and 24% was German.

Table 2. Nationality of the Respondents

No.	Nationality	No. of Respondents	Percentage (%)
1.	Indian	152	76
2.	German	48	24
Total		200	100%

Source: Primary Data

Table 3. Scale Reliability of Marketing Norms and cultural values

Scale	Number of items	Mean	Standard Deviation	Cronbach's Alpha Reliability
Marketing norms.				
Price and Distribution norms	5	3.91	0.54	0.64
Information and contract norms	6	4.11	0.58	0.74
Product and promotion norms	5	4.11	0.64	0.83
Obligation and disclosure norms	4	3.82	0.65	0.64
General honesty and integrity	4	4.09	0.63	0.75
Overall	24	4.04	0.52	0.91
Cultural Values				
Collectivism	6	3.12	0.73	0.81
Uncertainty avoidance	5	3.75	0.75	0.86
Masculinity	4	2.15	1.04	0.83
Power distance	5	2.02	0.85	0.82
Confucian dynamism	6	4.00	0.61	0.81

Table 3 highlights the mean scores and reliabilities of the scales at the dimensional level. The mean scores of the marketing ethics ranged from 3.82 (obligation and disclosure norms) to 4.11 (product and promotion norms), indicating a general acceptance of the norms (ethics) among the respondents. Construct reliability was assessed using Cronbach alpha coefficients. The reliabilities of marketing norms were acceptable:0.64 for price and distribution, 0.74 for information and contact, 0.83 for product and promotion, 0.64 for obligation and disclosure, and 0.75 for general honesty and integrity. The overall marketing ethics achieved reliability of 0.91. Individual cultural values dimensions also

showed satisfactory reliabilities: 0.81 for collectivism, 0.86 for uncertainty avoidance, 0.83 for masculinity, 0.82 for power distance, and 0.81 for Confucian dynamism. These satisfactory reliabilities suggest that the constructs could be used with confidence.

IV. DATA ANALYSIS & INTERPRETATION

A. The Correlation Analysis

Hypotheses:

H1a: As a cultural dimension, collectivism positively influences the levels of ethical marketing norms in each country.

H1b: In our study, India has higher collectivism index scores than Germany, and this will correspondingly indicate higher levels of ethical marketing norms in India.

H2a: As a cultural dimension, uncertainty avoidance positively influences the levels of ethical marketing norms in each country.

H2b: In our study, India has lower UAV scores than Germany, and this will correspondingly indicate lower levels of ethical marketing norms in India.

H2a: As a cultural dimension, uncertainty avoidance positively influences the levels of ethical marketing norms in each country.

H2b: In our study, India has lower UAV scores than Germany, and this will correspondingly indicate lower levels of ethical marketing norms in India.

H3a: As a cultural dimension, masculinity negatively influences the levels of ethical marketing norms in each country.

H3b: In our study, India has lower MAS scores than Germany, and this will correspondingly indicate higher levels of ethical marketing norms in India.

H4a: As a cultural dimension, power distance negatively influences the levels of ethical marketing norms in each country.

H4b: In our study, India has higher PDI scores than Germany, and this will correspondingly indicate lower levels of ethical marketing norms in India.

H5a: As a cultural dimension, Confucian dynamism positively influences the levels of ethical marketing norms in each country.

H5b: In our study, India has higher Confucian dynamism scores than Germany, and this will correspondingly indicate higher levels of ethical marketing norms in India.

B. Correlation analysis

In this study, the correlation analysis has been used to study the strength of the relationship between the dimensions of cultural values and marketing ethical norms between India and Germany. The results of Pearson's coefficient of correlation 'r' were calculated between the constructs, and the result showed the following:

The correlation coefficients across the five cultural values and five ethical marketing norms for both countries were calculated. Cronbach's alphas for all the constructs are all above .70 (except for price and distribution norms and obligation and disclosure norms thus reflecting the reliability of our measures. The results of Pearson's coefficient of correlation 'r' specified that collectivism measures correlated positively and significantly with the ethical norms for both countries ($p < .01$), in support of H1a. The uncertainty avoidance measures correlated positively with the ethical norms for the German respondents ($p < .01$) but not for their Indian counterparts, providing partial support for H2a. Conversely, masculinity measures were negatively correlated with the ethical norms for German respondents but not for the Indian respondents, in partial support of H3a. Similarly, power distance scores were negatively correlated with the ethical norms for Indian respondents but not for German respondents, in partial support of H4a. Finally, as H5a predicted, participants from both countries indicated a significant and positive correlation between Confucian dynamism and ethical norms (except for price and distribution). Therefore all the dimensions of cultural values and the ethical marketing norms between India and Germany are significantly correlated with $r = .751$ ($p < 0.01$).

Therefore, all the research hypotheses have been validated.

C. Findings

The results of Pearson's coefficient of correlation 'r' specified that:

- Collectivism measures correlated positively and significantly with the ethical marketing norms for both countries ($p < .01$), in support of H1a.
- The uncertainty avoidance measures correlated positively with the ethical marketing norms for the German respondents ($p < .01$) but not for their Indian counterparts, providing partial support for H2a.
- Conversely, masculinity measures were negatively correlated with the ethical norms for German respondents but not for the Indian respondents, in partial support of H3a.
- Similarly, power distance scores were negatively correlated with the ethical marketing norms for Indian respondents but not for German respondents, in partial support of H4a.
- Finally, as H5a predicted, participants from both countries indicated a significant and positive correlation between Confucian dynamism and ethical marketing norms (except for price and distribution).

Therefore all the dimensions of cultural values and the ethical marketing norms between India and Germany were significantly correlated with $r = .751$ ($p < 0.01$).

V. CONCLUSION AND RECOMMENDATIONS

There is a significant and positive effect of the collectivism dimension of culture on all norms for both countries (India and Germany), except price and distribution (which was significant only for India). Uncertainty avoidance had a positive effect on both price and distribution and information and contract but only for Germany. Masculinity had a negative effect on general honesty and integrity for both countries, but it had a negative effect on obligation and disclosure and product and promotion only for India. Power distance had a negative effect on information and contract and product and promotion but only for India. Lastly, Confucian dynamism had a positive effect on general honesty and integrity, information and contract, and product and promotion for both countries but a positive effect on obligation and disclosure only for Germany.

The evolution of culture is a dynamic process. It would be better to conduct a longitudinal study in which the cultural values and the resulting change in the marketing ethics of a group of managers from a specific country are measured and monitored over time. In addition, our study examined only two countries. There should be an investigation of the interrelationship of cultural values and marketing ethical norms in several countries, which could provide yet more valuable insights.

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