

## **National-Cultural Differences in Ethical Decision Making: A Comparison between Oman and United States University Business Students**

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### **Abstract**

*The purpose of this quantitative descriptive study is to investigate certain issues related to cultural boundedness in ethical decision making. Omani and American cultural and ethical differences exist, but a serious challenge arises in that very little research exists to identify under which circumstances these differences will affect decision making skills, and how these decision outcomes may impact internationally accepted best business practices (BBP). To achieve this, the investigators developed a Personal Business Ethics Survey (PBES) instrument and compared the ethical choices of Omani and American university students. The PBES instrument employed critical incident technique to elucidate the views of the respondents on sixteen (16) hypothetical business situations. The results of this study should provide robust insights into the likely behavioral choices that Omani and American business students might make and if these choices will align with the internationally accepted BBP. At a broader level, the findings should serve as a foundation for future research seeking to ascertain the varied components in Omani culture that influence decision-making.*

**Keywords:** ethics, decision making, culture, Oman, United States.

According to the Gulf Center for Excellence in Ethics (GCEE) report, as stated in Levine (2004), the Middle East is plagued with corruption caused by culturally embedded social traditions. Transparency International's Corruption Index (2015), indicated equally damaging data results stating that in 2005, Oman ranked 28, and in 2014 ranked 64. The Corruption Index ranking system moves from low (more ethical) to high (less ethical). For example, the Nordic countries (Sweden, Finland, and Norway) are typically ranked as the most ethical countries with a ranking range of 1-3. The United States has established, through the National Better Business Bureau (BBB) and the Baldrige National Quality Award Program (BNQA, 2010), criteria that set the foundation for U.S.-based ethical best business practices (USEBBP). The USEBBP enable U.S.-based organizations to develop policies and procedures that align and drive ethical performance across the organization (Latham & Vinyard, 2013). Additionally, when U.S.-based organizations align with the USEBBP, they align with state, federal and international regulations. However, the Gulf Centre for Excellence in Ethics (2004) reported the U.S.-based organizations doing business in Oman, and in other areas of the Middle East, continue to experience cross-cultural differences that negatively impact organizations (Levine, 2004; Katou, Pawan, Habte & Al-Hamadi, 2010). The Ethics Resource Center study (2012) confirmed that Oman was experiencing a downturn in ethical practices. The United Nations Conference on Trade and Development Report (UNCTAD, 2013) found that Omani laws, formulated from Islamic law and Sharia traditions (found in the tribal mode of social organization), were institutionally ineffective in combating corrupt practices and encouraged communication silos. Hampden-Turner & Trompenaars (1997) stressed the imperative nature of understanding how different cultures operate in global business settings. Despite the multitudes of studies conducted in the Western societies on cultural undercurrents in decision ethics, extremely little data exists to unravel the same in Islamic societies like Oman.

This study investigates the ethical choices of Omani and American university business students in hypothetical decisional scenarios. A quantitative descriptive research method derived from the critical incident technique was chosen to determine the belief and value systems that impact American and Omani choices.

### **Background**

As the Sultan of Oman continues to bridge the political gap between extreme terrorist groups and the West, business organizations continue to experience difficulties in doing business in Oman (Moideenkutty, Al-Lamki & Murthy, 2010; Al-Kindi & Bailie, 2015). Top ministers in the Sultan Qaboos nationally owned oil company have been jailed, prosecuted, or are under investigation for corruption. Switzerland announced plans to aid Oman in an ongoing Omani oil corruption probe (Reuters, 2015) because Swiss financial institutions were involved. The massive country-wide campaign will launch anti-graft laws in an attempt to deter future corruption (bribery) in excess of USD2.59 million (Al Tamimi & Co., 2015), but suggests that Oman lacks auditing and other detection capabilities, at least in the private sector. Levine (2004) suggested *bakshish* (cultural acceptance of bribery) and *waasta* (using relationships/connections for personal gain), two culturally embedded traditions, were responsible for unethical and corrupt behavior in the Middle East. Hofstede and Hofstede (2005) posited that countries like Kuwait, the UAE, Abu Dhabi, and Saudi Arabia; Arab Muslim countries like Oman were likely to share the same cultural dimensions found in the studies. Levine (2004), furthered that hubris, power, and individual greed dominated the region causing corrupt business practices to abound. *Bakshish* is an Arab Muslim culturally embedded (societal) norm of financial exchange or inducement given to one person(s) with the intent to receive personal gain in return. *Waasta* is an Arab Muslim culturally embedded (societal) norm that cultivates relationships for personal gain and is a reciprocal process (*quid pro quo*). This means that *bakshish* and *waasta* are socially accepted, culturally embedded, and promote corruption (Levine, 2004). The Al-Kindi & Bailie (2015) study indicated that the value systems in Oman strongly and negatively impacted management's ability to achieve desired performance. These results may reflect the findings of Levine (2004) that indicated a collapse of the ERC in the Middle East because the Islamic workers believed they lived a moral and ethical life according to the Koran and Sharia law, which implied they did not need an ethics code or ethical training.

Only limited research exists in the East–West comparative context to explain the cultural differences that may impact the way organizations predict behavior. Additionally, with such scant research available, human resource functions continue to struggle to find ways that can anticipate, much less, predict or accommodate assumed cultural differences. American-based recruitment of Omani citizens has posed obstacles, given that concealing one's errors at work or "calling in sick to take a day off work", is considered ethical behavior in Omani culture (Katou & Budhwar et al., 2010). Understanding what drives these types of behavior becomes directly pertinent, in light of ethical best business practices (EBBP), that argue those examples (above) are considered highly unethical practices. In 2014, the Corruption Index (Transparency International, 2014), indicated a marked decline (36 points more corrupt in 2014 than in 2005) in Oman, due to bribery and corruption charges. According to the Al Tamimi & Company (2015) report, the bribery and corruption challenges reported out of Oman appear overwhelming. The lack of cross-cultural knowledge creates a leadership vacuum that poses a definite deterrent to organizational growth (Hofstede, 2013). As Oman continues to take on a more international business and political tone, it will be imperative that Oman and America learn new ways of doing business. However, the business world must first have an understanding of how Oman's cultural underpinnings influence behavioral choices that do not align with EBBP.

### **Religion and Culture in Oman**

Levine (2004) posits that ethics and religion cannot be separated in the Muslim world, which is in sharp contrast to American that resides inside and outside of religious frameworks. In Oman, policies and procedures involving gender, sexual discrimination, employee selection (hiring practices), and promotions are directly influenced by the Muslim faith, the elite and ruling class (the Sultan, Sheiks, and highly positioned company officers). Katou & Budhwar et al., (2010) sought to determine if a relationship existed between Omani ethical belief systems, State Owned Enterprises (SOEs), and national culture with Western HRM practices. Using a structural equation model the findings indicated different belief systems existed and supported the findings of the United Nations (2015) and Transparency International's (2014) claim that employees do not believe receiving gifts for business gain is wrong.

Finally, the Katou & Budhwar et al., (2010) study suggested that being late to work, using paid sick time to take off work, and giving proprietary or confidential information to outsiders, and blaming other's for their own mistakes was acceptable behavior in Oman. According to Mellahi and Kamel (2010), the literal translation of the word 'Islam' is "submission to the will of God [Allah] in all aspects of life" (p.2). Mellahi and Kamel (2010) added that management scholars have begun to look at religion and management as integral components in the field of management and leadership. Organizational behavior and HRM scholars are just beginning to research the interconnected parts and value of religion and the impact religion has on behavior. This becomes of particular importance, in light of the political, social, and economic unrest throughout the Middle East. Not to mention, Islam is growing faster than any other religion. Islam is based on the Quran, which is considered to be the "verbatim word of God [Allah]" (Mellahi & Kamel, 2010, p. 2). Imams (similar to preachers or priests in the Western faiths) use stories or parables from Mohammed (the Islamic prophet) to explain how Islam should be practiced in all aspects of life. Translating *eshan*, which means charity in the workplace, is a critical religious and cultural term because *eshan* also protects human dignity in Omani society. However, a wide gap exists between Omani "theory of Islamic management and practice" (p.4), but suggests that an even wider gap exists between Islamic and Western-based management practices and principles. Finally, Islamic after life is not determined by behavior, rather by the intent of behavior: this could explain the focus of Omani managers towards the intentions behind their decisions than their actual expressed behavior.

### ***Glimpses into Omani Business Practices***

In Oman, nepotism is expected to ensure loyalty and trust thrives in Arabic families. Likewise, intellectual property rights are respected in theory, but not in practice (Levine, 2004). The practice of *eshan* (charity) in Oman and throughout the Middle East (Mellahi & Kamel, 2010) operates like saving face (*mianzi*) in Far Eastern cultures (Lo, 2007), and is similar to 'being respected' in American culture (Lo, 2007). According to Moideenkutty, Al-Lamki, & Murthy (2010), expatriates constitute over 60% of the workforce in Oman. Despite the high numbers of expats working in Oman, Al Hamadi, Budhwar, & Shipton (2007) found that Islamic religion, Omani social elites, and Omani civil service laws impact the workplace. Moideenkutty et al., (2010) used quantitative descriptive statistics to determine that high involvement HRM extensive training, rigorous hiring practices, and performance management practices were directly linked to increased performance. However, with over 60% of the workforce as expats, the results may be skewed to expats and not the Omani citizens as employees. Additionally, these results indicated bureaucratic organizational structures are preferred in Oman because Middle Eastern cultural orientations in high power distance and high uncertainty avoidance were supported by Hofstede (2013).

Organizational culture in Oman is biased against women and discriminates against women in pay, promotion, and is restrictive by profession due to Sharia and Quran interpretation (Kemp & Madsen, 2014). An example of restrictive profession is nursing because nursing jobs, according to the Ministry of Manpower (2012), are considered unclean, harmful, and women are not allowed to work outside of a respected day job ranging from 6am-7pm. An additional business concern in Oman, is maternity leave. For each child born, the Ministry provides the female employee with a 6 week maternity leave that poses a problem in the male dominated business world because Omani women have quite a few children. In addition to *eshan*, *wasta* heavily influences relationships. In China, this is referred to as *guanxi*, and in America *wassta* is referred to as 'developing connections'. In both Oman and other Middle and Far Eastern countries *wassta* and *guanxi* are all about building relationships and is foundational to their respective society and culture. American connections, while important, are not critical to survival in business arenas or in American life (Levine, 2004). Despite the research studies reviewed, accurate data has been limited and is difficult to procure. The Omani legal system is vague to encourage the use of *wassta*. The Arabic translation for corruption is a vulgarity (Levine, 2004). The Ethics Resource Center (ERC, 2012) was almost expelled from Abu Dhabi (bordering Oman) for referencing discriminatory practices against women.

### ***The Method Participants***

The sample for this study included business degree students in two universities; one US based university and one Omani university. Each participant met the following criteria:

- (a) Over the age of 18,

- (b) Classified as a junior or senior,
- (c) Full-time business major student,
- (d) A U.S. national in the American university,
- (e) Omani nationals in the Omani University.

McCabe, Trevino, & Butterfield (2012) stated that business degreed students represent the future workforce and will take their cultural value systems into the workforce. Therefore, studying university business students in Oman became a logical choice.

### ***Research Questions and Hypotheses***

The primary research question was to determine if ethical choice differences exist in hypothetical business scenarios between Omani and US business students. The second research question asked if ethical choice differences did exist; will these choices align with USEBBP. The actual hypotheses were copied from Mehaffey-Kultgen (2011) to ensure correlations could be made with consistencies, at a later date, across countries and regions of the world.

H<sub>0</sub>1: No significant differences exist between the ethical choices that U.S. and Omani students make on the PBES.

H<sub>a</sub>1: Significant differences exist between the ethical choices that U.S. and Omani students make on the PBES.

H<sub>0</sub>2: No significant differences exist between the ethical choices that U.S. and Omani students make in USEBBP compliance on the PBES.

H<sub>a</sub>2: Significant differences exist between the ethical choices that U.S. and Oman students make in USEBBP compliance on the PBES (2011).

### ***PBES Survey Instrument***

A validated survey instrument named the PBES (Mehaffey-Kultgen, 2011) was employed for data collection. The survey contained 16 hypothetical business situations a.k.a. critical incidents, formatted on a 4-point Likert-type scale, extracted from the Personal Business Ethics Survey (PBES). The PBES is a quantitative descriptive closed-ended survey instrument. The original quantitative close-ended Likert-type questionnaire survey (PBES) was deemed reliable and valid through a rigorous process designed by a cross-cultural team composed of students, faculty, and business professionals. The team developed scenarios representing real business situations based on acceptable USEBBP compliance practices. After pilot testing (to improve survey design) the appropriate adjustments increased reliability and validity of the instrument. The instrument was deemed specific, concise, “free of bias and jargon” and appropriate for respondents (Mehaffey-Kultgen, 2011). Simon (2006) posited these types of quantitative instruments were appropriate and frequently used to measure cultural attitudes and belief systems. Interestingly, the original instrument we developed had 5-points: However, on a pilot test in Oman, students answered the *Not Sure* category so many times, probably due to the cultural preference to default to the neutral, that the option choice was removed. The instrument was redeployed with 4 points. The first author of this paper personally administered the instrument in the US and in Oman. Typically, critical incident technique (CIT) is used in qualitative research, with open ended choices for respondents (Urquhart *et al.*, 2003). However, some researchers have used a blend of open and closed incidents in their research (Grove & Fisk, 1997; Holloway & Beatty, 2003). If the researchers have developed familiarity with the study context and have concrete expectations about possible alternative choices, employing close ended incidents might be more efficient. Also, responses to such incidents could be analyzed statistically.

### ***Analysis and Findings***

An independent sample t-test was performed with the nationality of the respondents as the grouping variable and their responses to decision situations as the dependent variables. Normality of variances for the dependent variables was tested and found satisfactory.

**The group statistics is summarized in Table 1.**

	Country	N	Mean	Std. Deviation	Std. Error Mean
Q1	Oman	24	2.7917	1.47381	.30084
	USA	22	4.1364	1.12527	.23991
Q2	Oman	24	2.6667	1.40393	.28658
	USA	22	3.4545	1.40500	.29955
Q3	Oman	24	2.2917	1.19707	.24435
	USA	22	4.5455	.50965	.10866
Q4	Oman	24	3.2083	1.47381	.30084
	USA	22	4.7273	.45584	.09719
Q5	Oman	24	2.2083	1.35066	.27570
	USA	22	2.4091	1.29685	.27649
Q6	Oman	24	2.5417	1.41357	.28854
	USA	22	4.5455	.50965	.10866
Q7	Oman	24	2.5000	1.14208	.23313
	USA	22	4.1364	.99021	.21111
Q8	Oman	24	3.3750	1.61009	.32866
	USA	22	4.6364	.90214	.19234
Q9	Oman	57	2.9649	1.34914	.17870
	USA	16	4.5625	.81394	.20349
Q10	Oman	57	2.8596	1.41974	.18805
	USA	16	4.2500	1.00000	.25000
Q11	Oman	57	3.2982	1.52321	.20175
	USA	16	4.4375	1.03078	.25769
Q12	Oman	57	2.5263	1.44055	.19081
	USA	16	4.7500	.44721	.11180
Q13	Oman	57	2.5789	1.43859	.19055
	USA	16	4.4375	.81394	.20349
Q14	Oman	57	2.7368	1.38263	.18313
	USA	16	4.6875	.47871	.11968
Q15	Oman	57	2.7719	1.38896	.18397
	USA	16	3.8125	1.32759	.33190
Q16	Oman	57	2.8772	1.40242	.18576
	USA	16	4.4375	.81394	.20349

The Likert scale was configured using reversed scoring because the 16 questions were all unethical-based hypothetical business scenarios. Therefore, selecting response 'A' (strongly disagree=5 points) on the survey meant a highly ethical choice was made, and selecting response 'D' (strongly agree=1) meant the opposite, or a highly unethical choice was made. In general, the Omani sample considered the decisions presented to them to be more ethically acceptable than the US sample. This is particularly concerning because this means that in almost every question (except Q2, Q5, Q15), Omani students selected the unethical behavioral choice.

**The independent sample test results are presented in Table 2.**

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
Q1	Equal variances assumed	6.195	.017	-3.454	44	.001	-1.34470	.38932	-2.12932	-.56008
	Equal variances not assumed			-3.495	42.660	.001	-1.34470	.38479	-2.12087	-.56852
Q2	Equal variances assumed	.037	.849	-1.901	44	.064	-.78788	.41454	-1.62333	.04757
	Equal variances not assumed			-1.901	43.648	.064	-.78788	.41455	-1.62355	.04779
Q3	Equal variances assumed	5.105	.029	-8.172	44	.000	-2.25379	.27579	-2.80960	-1.69798
	Equal variances not assumed			-8.428	31.640	.000	-2.25379	.26742	-2.79875	-1.70883
Q4	Equal variances assumed	58.039	.000	-4.631	44	.000	-1.51894	.32796	-2.17990	-.85798
	Equal variances not assumed			-4.805	27.720	.000	-1.51894	.31615	-2.16683	-.87105
Q5	Equal variances assumed	.000	.998	-.513	44	.610	-.20076	.39116	-.98910	.58758
	Equal variances not assumed			-.514	43.897	.610	-.20076	.39046	-.98773	.58621
Q6	Equal variances assumed	26.248	.000	-6.280	44	.000	-2.00379	.31906	-2.64681	-1.36077
	Equal variances not assumed			-6.499	29.339	.000	-2.00379	.30832	-2.63407	-1.37351
Q7	Equal variances assumed	2.772	.103	-5.170	44	.000	-1.63636	.31650	-2.27422	-.99850
	Equal variances not assumed			-5.203	43.875	.000	-1.63636	.31451	-2.27027	-1.00246
Q8	Equal variances assumed	30.256	.000	-3.236	44	.002	-1.26136	.38974	-2.04684	-.47589
	Equal variances not assumed			-3.312	36.733	.002	-1.26136	.38080	-2.03313	-.48960

Q9	Equal variances assumed	23.972	.000	-4.499	71	.000	-1.59759	.35513	-2.30570	-.88948
	Equal variances not assumed			-5.899	40.591	.000	-1.59759	.27081	-2.14467	-1.05050
Q10	Equal variances assumed	15.765	.000	-3.662	71	.000	-1.39035	.37969	-2.14744	-.63327
	Equal variances not assumed			-4.444	33.872	.000	-1.39035	.31283	-2.02619	-.75452
Q11	Equal variances assumed	17.832	.000	-2.809	71	.006	-1.13925	.40552	-1.94784	-.33067
	Equal variances not assumed			-3.481	35.457	.001	-1.13925	.32728	-1.80336	-.47515
Q12	Equal variances assumed	23.732	.000	-6.066	71	.000	-2.22368	.36660	-2.95466	-1.49271
	Equal variances not assumed			-10.055	70.173	.000	-2.22368	.22115	-2.66473	-1.78264
Q13	Equal variances assumed	12.376	.001	-4.935	71	.000	-1.85855	.37664	-2.60956	-1.10755
	Equal variances not assumed			-6.667	43.816	.000	-1.85855	.27877	-2.42045	-1.29666
Q14	Equal variances assumed	34.297	.000	-5.527	71	.000	-1.95066	.35294	-2.65439	-1.24692
	Equal variances not assumed			-8.916	67.847	.000	-1.95066	.21877	-2.38723	-1.51409
Q15	Equal variances assumed	4.355	.040	-2.673	71	.009	-1.04057	.38936	-1.81693	-.26421
	Equal variances not assumed			-2.742	25.001	.011	-1.04057	.37948	-1.82211	-.25903
Q16	Equal variances assumed	24.151	.000	-4.241	71	.000	-1.56031	.36793	-2.29394	-.82667
	Equal variances not assumed			-5.663	42.509	.000	-1.56031	.27552	-2.11613	-1.00448

Some of the greatest mean differences were observed regarding Q3 (2.25), Q6 (2.00), and Q12 (2.22).

*(Q3) If your company is competing for a contract it is okay to gift a trip or give cash to the official who will reviewing the bids.*

*(Q6) Sue and I were best friends in the university. I have been working for a toy manufacturing company for quite some time and I love my job. Sue works for a different toy manufacturing company and Sue hates her job. I want to help Sue get a promotion and salary increase, so I told Sue about a brand-new toy my company is developing.*

*(Q12) I was hired as an English creative proposal writing specialist. While I was writing up a creative proposal that was due next week my boss told me the due date was moved up to tomorrow. I needed the extra time to complete the proposal.*

*I did not want to lose my job so I checked on the internet to see if I could find a creative proposal that would work. I found a very creative proposal and I decided to submit that proposal tomorrow to keep my job.*

These differences could largely be explained in terms of cultural assumptions. Situation (Q3) refers to the ethics of gifting, which is culturally acceptable in Oman. Also, in Oman, personal relations are considered more valuable than protecting business secrets; the latter is no justification for not doing enough to support your friend. Love your job, not your employer. This explains (Q6). Situation presented in (Q12) has the underlying tone that it is right in Oman to retaliate one ethical violation with that of another one. Another possible interpretation may be that in Oman, losing a job would represent a loss of face (*waasta*), which in turn, pressured students to seek a solution via the internet. In such circumstances, in the United States, individuals are more likely to resort to legal remedies than applying “an eye for an eye” rule. The situation presented in Q16 refers to the opposite scenario: in Oman, you are obligated to help someone from whom you have received help in the past, even if that someone does not specially deserve a particular help he or she is requesting.

Differences in the responses to Q1, Q6, and Q14 indicate the overarching importance in Oman of personal relations over professional commitments; it does not matter if the personal relation is within the family or among friends. Differences in the responses to Q4, Q10, and Q11 indicate that in Oman, it is acceptable to bribe officials or even their wards to get a new client or a contract approved. Differences in the responses to Q7 indicate that the Omanis consider it ethically alright to overlook the requirements related to professional qualifications in hiring situations, when presented with the need to support a friend in need. Despite significant differences among the responses, responses to Q8 does indicate that it is unethical in both countries to ask a friend to impersonate you in a competitive examination for promotion; also, it is unethical for a friend to actually take the test for you. The mean scores for Oman (3.37) and the US (4.46) were both on the higher side of behaving ethically. Differences in the responses to Q9 highlights the fact that copyrights and intellectual properties are not considered sacrosanct in the Omani culture. Differences in the responses to Q13 make another vital distinction between the Omani and the US groups: academic qualifications are more important in Oman and a primary focus of job seekers is to tune their resumes to highlight academic achievements. The culture of “creative hack” is quite prevalent in Oman: Critical incident related to Q15 made the Omani students respond that it is not inappropriate to buy lookalike clothing and sell as the original designer clothes. Also, a buying agent doing this without the permission of his (or her) manager is also considered alright. US students responses did not view these clothing practices as appropriate.

It may be noted that the null hypotheses related to all but decision situation questions Q2 and Q5 are rejected. In other words, in broad terms, there exist significant differences in the ethical views of Omani and the US students. Exceptions to this are related to the following critical incidents:

*(Q2) I work for an American company. We are trying to develop a joint venture partnership with a Chinese company. I should bring very expensive gifts with me to give to the Chinese executives to be sure we can improve the negotiation process; and,*

*(Q5) I work for a technology company in product development. My cousin also works for a technology company. My cousin knows everything about new products that his company will develop. My cousin wants to work for my company because my company pays more salary and benefits. My cousin told me that if my company would hire him, he would be happy to share these new ideas with my company. My company hired my cousin.*

While the lack of evidence against the null is not necessarily evidence in favor of it, especially for the situation (Q5) presented above, both groups seemingly considered it appropriate to make the decision without inviting ethical dilemmas. The mean for the Omani group was 2.2 and that for the US group was 2.4, with the mean difference of only 0.2. The response of the US group to this situation was quite intriguing. A plausible explanation is that the situation does not mention any proprietary information exchange that the employee has with his company regarding safeguarding company secrets and the US group is swayed by this. Add to this, the fact that the case does not state that the cousin works in the product development – it says merely that the cousin “knows” about new products.



## Conclusion

The results from this study indicated significant differences in the ethical choices of American and Omani business students. The ethical choice differences in decision making suggest that a preponderance of Omani ethical choices will not align with the USEBBP. This means that organizations can expect a greater percentage of Omani decisions to be made based on relationships (*waasta* or *bakshish*), as opposed to Americans who depend upon rule of law-based decision making processes. While further examination and more studies should be conducted, American responses more closely align with USEBBP. Additional studies should be conducted to ascertain how embedded cultural value system practices influence behavior. This may appear to be biased, but until international business channels change, the way of doing business is Western based.

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