

Ethics-related value acculturation: The case of Thai employees working at UK and Japanese MNCs in Thailand

Abstract

Purpose – Multinational corporations (MNCs) at their foreign subsidiaries hire local employees, whose cultural values may differ from the organisations' home cultures. Such value differences may pose managerial difficulties, making it critical to observe whether working at MNCs changes local employees' cultural values, reducing these differences. This study investigates how and to what extent local employees from a collectivistic culture acculturate their ethics-related values when working at MNCs' foreign subsidiaries. We examine 1) whether local employees change their values to become closer to the MNCs' home cultures, and if so, 2) whether the cultural distance between the MNCs' home and host national cultures affect the degree of such adaptation.

Design/methodology/approach – Survey data was collected through stratified random sampling from Thai employees of a Japanese-owned MNC (n=196), a UK-owned MNC (n=143) and a Thai-owned organisation (n=137), all operating in Thailand. Hypotheses were developed using Berry's bidimensional acculturation model and were tested using OLS and logistic regression analyses.

Findings – The study's findings indicate that MNCs' local employees from collectivistic cultures adopt Berry's integration acculturation strategy and acculturate their ethics-related values – collectivism, ethical relativism, collective responsibility preference and executive pay differentiation tolerance – towards the values prevalent in MNCs' home cultures. Overall, acculturation is greater when cultural distance is greater. New insights are presented in relation to collective responsibility preference and pay differentiation tolerance.

Originality – Findings add to current knowledge on acculturation in management by 1)

providing new insights into value acculturation 2) utilising Berry's acculturation model to analyse employees' acculturation within an organisation in the context of an emerging economy, outside the more frequently studied topic of mergers and acquisitions, and 3) investigating the impact of cultural distance on the degree of employee acculturation outside the field of expatriate adjustment.

Keywords Acculturation, Berry's model, Cultural distance, MNC employees, Ethics-related values, Collectivism, Ethical relativism, Pay differentiation, GLOBE study

Paper type Research paper

Introduction

Multinational corporations (MNCs) provide many opportunities for employees to interact across cultural boundaries. Expatriates at MNCs' foreign subsidiaries work with host country nationals, whose cultural values are likely to differ from those of their home country cultures (Rushion *et al.*, 2017). At the same time, host country national employees at subsidiaries are expected to encounter the organisations' home country cultures through the organisational cultures. Organisational culture is often defined in terms of shared culture, including values, assumptions and behaviours (Plakhotnik and Rocco, 2011), and would strongly reflect the culture of the founder's country of origin. An MNC's organisational culture therefore often strongly reflects the organisation's home culture (Caprar, 2011; Swoboda and Batton, 2019), which the local employees encounter through work.

Bringing together two or more cultures in this way triggers *acculturation*, the process that occurs when groups of individuals with different cultural backgrounds come into continuous contact, resulting in changes in their cultural patterns (Redfield *et al.*, 1936). It is through this process that "local" employees learn new work values from the organisational culture, resulting in adaptation of, or *acculturation* towards the national values of the company's country of origin. This process of learning new values through work can be referred to as *organisational socialisation*, whereby a new member learns the values, norms and required behaviours of the organisation (Schein, 1988). Acculturation, thus, is a socialisation process (Jaffe *et al.*, 2018; Beiting *et al.*, 2019) involving two distinct cultural groups. The current study investigates this acculturation process of local employees who work at MNCs' foreign subsidiaries, focusing on ethics-related values.

Values are often thought of as the coordinates allowing individuals, organisations and societies to discern what is right or wrong, and, as guiding principles, impact their decisions and behaviours. As individual values differ, organisations also differ in their value priorities

and profiles (Ya-Hui, 2019). Through socialisation, individuals adopt/internalise the values dominant in the organisation, and align their individual values with those of the organisation (Schwepker, 2015). As a desired process, organisations put significant effort into creating such employee–organisation value alignment (Smale *et al.*, 2015).

However, values are considered to be relatively stable, resistant to time and situation (Arieli *et al.*, 2016) and difficult to acculturate (Navas *et al.*, 2005). It is therefore interesting to investigate individual value acculturation within organisations. Yet, limited research has been conducted to examine such value socialisation/acculturation (as highlighted by Stonefish and Kwantes, 2017, who addressed this research dearth and investigated value acculturation of native Canadians, and by Arieli *et al.*, 2016, who investigated socialisation of students and emphasised the need to investigate value-change through their careers). The current study addresses this research gap by asking: Do MNC subsidiaries' local employees acculturate their values toward MNCs' home cultures?

In our investigation, we focus on ethics-related values. Ethical values are known to be affected by the process of socialisation (Schwepker, 2015), being influenced by the ethical climate fostered by organisational culture (McClaren *et al.*, 2010) reflecting the organisation's home culture. This focus on ethics-related values is due to the significance of internal ethical value alignment for MNCs. Numerous corporate scandals involving MNCs have been, at least partially, attributed to internal control failures and employees' inability to make ethical judgments, guided by ethical values (Stamenkovic *et al.*, 2018; Yapici and Hudson, 2020). In facing this “ethical crisis” (Johnsen, 2018), aligning ethical values in global operations is of particular importance and urgency for MNCs and the wider business world. However, such value alignment is not straightforward.

Schwartz (2005) identifies six universal moral values – 1) trustworthiness, 2) respect, 3) responsibility, 4) fairness, 5) caring and 6) citizenship – which can provide a normative

foundation for any corporate or global code of ethics. Nevertheless, ethical values are hardly universal and may be dependent on various factors, especially culture (Ralston *et al.*, 2005; Oumlil and Balloun, 2017). In fact, culture is widely recognised as one of the most important aspects affecting ethical values and decision-making (Sims, 2006; Jaffe *et al.*, 2018), leading Robertson *et al.* (2002, p. 329) to argue that “variation exists relative to the ethical judgments of individuals from diverse cultural backgrounds”.

Amongst various cultural dimensions, that of *individualism/collectivism* is considered to affect ethical values and decision-making more than any other dimension (Husted and Allen, 2008). As a key distinguishing characteristic of individual and organisational behaviours across cultures (Rhee *et al.*, 2020), individualism and collectivism are also closely related to the way people work, further highlighting their relevance to work-related ethics (Husted and Allen, 2008). We therefore focus on this cultural dimension in our investigation.

Strongly related to individualism/collectivism, this study will further focus on three other values. One is *ethical relativism*, as this value is considered one of the main factors describing individual variations in ethical judgment (Forsyth, 1980). Rejecting universal moral rules, the prevalence of ethical relativism in some cultures may complicate, and pose impediment to, the process of MNCs’ ethical value alignment. The second is *collective responsibility preference*. Identified as one of the fundamental moral/ethical values (Schwartz, 2005), the way one perceives responsibility significantly influences their behaviours within organisations. It is therefore important to understand how the degrees of individualism/collectivism in MNCs’ home cultures may extend influence to institutional and individual domains and affect local employees’ perceptions of responsibility. The third additional value of investigation is *tolerance of pay differentiation*, which may demonstrate how local employees’ conceptions of fairness (one of Schwartz’s universal moral/ethical

values) may vary, being influenced by the degrees of individualism/collectivism in MNCs' home cultures.

As the theoretical framework of the investigation, this study uses Berry's (1997; Berry and Hou, 2017) bidimensional acculturation model. Berry's model was developed investigating the acculturation of immigrant groups, and in the field of management, analysing acculturation in mergers and acquisitions. Few studies have applied the model to analyse employees' acculturation within an organisation (Smale *et al.*, 2015). This is surprising given that MNCs present particularly relevant contexts to investigate the process of acculturation, providing many opportunities for employees to interact across cultural boundaries (Vora *et al.*, 2019).

According to Berry (1997), individuals originally from a collectivistic culture would either 1) be influenced by both their home and host cultures (adopting an integration strategy) or 2) avoid acculturation, maintaining the original culture (adopting a separation strategy). Furthermore, extant studies suggest that those from collectivistic cultures would adopt the former strategy rather than the latter. Among these, Jaffe *et al.* (2018) investigated immigrant (from Ukraine to Israel) students' acculturation, and Caprar (2011) examined MNCs' local employees' acculturation through qualitative research to find that US MNC subsidiaries' local Romanian employees were influenced by the US national culture. However, Caprar's (2011) study does not draw on Berry's model. Smale *et al.* (2015), the only study we are aware of to draw on Berry's model to analyse employees' acculturation within an organisation, does not focus on local employees from collectivist cultures; rather, they investigate the acculturation of workers of 42 different nationalities working at 11 Nordic MNCs' subsidiaries.

Given the limited span of the literature, this study uses Berry's model to help frame our understanding of acculturation processes. It contributes to our understanding of whether

MNC local employees from a collectivist culture (of an emerging economy) acculturate their values toward the MNCs' home cultures, adopting an integration rather than a separation strategy. In doing so, the study adds a new insight to the study of MNCs' local employees' value acculturation by incorporating in the investigation the impact of cultural distance, referring to the degree of distance between a MNC's home and host national cultures (Hofstede, 1980; Silbiger *et al.*, 2021). We ask whether local employees adopt an integration strategy and acculturate, and whether they do so to a greater degree when the cultural distance between an MNC's home and host cultures is larger.

It is important to note that the context of this study is an emerging economy. Some cultural dimensions (e.g., collectivism) are known to be related to national economic prosperity (Brewer and Venaik, 2011). Having home and host countries from different levels of economic prosperity therefore corresponds to larger cultural distances, allowing us to investigate extreme cases. As an increasing number of MNCs from economically prosperous countries enter emerging economies and pursue ethical value alignment, they need to understand the nature of acculturation by employees and the stress this may cause.

For examining the impact of cultural distance on MNCs' local employees' acculturation, the ideal setting is an environment where individuals from the same country work for different companies, originating from at least three different countries, providing different degrees of cultural distance. As our focus is on values that are highly related to individualism/collectivism, countries of examination need to be selected to ensure national cultures that are distinct in this respect (with different degrees of economic prosperity). Fulfilling these criteria, our sample comprised 476 Thai workers, including 143 employed by a Thai domestic organisation, 137 employed by a UK-owned MNC's Thai subsidiary and 196 employed by a Japanese-owned MNC's Thai subsidiary, all working in Thailand.

Theoretical framework

When a local employee of an MNC goes through acculturation and adjusts to working in a new cultural environment, the process generates *individual-level multiculturalism*, which is a “spectrum of the degree to which someone has knowledge of, identification with, and internalization of more than one societal culture” (Vora *et al.*, 2019, p. 506). It is particularly important to understand this individual-level multiculturalism as a continuum. One does not jump from the category of monocultural to that of multicultural, but each individual could develop a different degree of multi-culturalism through the process of acculturation (Vora *et al.*, 2019). With this understanding, this study investigates the impact of cultural distance on the degree of acculturation of MNCs’ local employees at an individual level.

Black *et al.* (1991) found greater cultural distance made expatriates’ adjustment more challenging, necessitating wider adjustment. Yet, very few studies have investigated the impact of cultural distances on the degree of employee acculturation outside the field of expatriate adjustment (Silbiger *et al.*, 2021). Selmer and de Leon (1993), one of the very few studies which considered the impact of cultural distance on the degree of MNC local employees’ acculturation, used qualitative interviews with local managers in Hong Kong, Singapore and Thailand working for Swedish MNCs and did not find conclusive or exclusive evidence of such impact.

Acculturation and Berry’s Model

When the process of socialisation involves more than a single culture, the phenomenon can be reframed as *acculturation*. Acculturation can be defined as the process that occurs when “groups of individuals having different cultures come into continuous first-hand contact, with subsequent changes in the original cultural patterns of either or both groups” (Redfield *et al.*, 1936, p.149). To account for changes to the psychology of the individual members of these

groups, rather than the cultural groups collectively going through acculturation, Graves (1967) proposed the term *psychological acculturation*. It is this psychological acculturation that the current study focuses on, as it examines the value changes in local employees of MNCs' foreign subsidiaries at individual level.

In his bidimensional model (Berry, 1997; Berry *et al.*, 1989; Berry and Hou, 2017), Berry argues that acculturation strategies can be differentiated based on two fundamental issues: the degree to which individuals wish to maintain their own cultural values, and the degree to which they prefer to establish contact and relationships with other groups. Combining these two issues identifies four acculturation strategies: *integration*, *assimilation*, *separation* and *marginalisation*.

Integration is a strategy in which individuals in the acculturating group maintain their original culture and, at the same time, wish to engage with others of the dominant culture. *Assimilation* strategy is the option in which individuals have little or no desire to maintain their heritage culture and seek daily interaction with the dominant culture, consequently letting their original culture be assimilated with the dominant culture. *Separation* is the strategy in which individuals have strong desire to maintain the original culture, and wish to avoid interactions with the dominant culture. Finally, a *marginalisation* strategy is defined by individuals who do not wish to retain their original culture and, at the same time, have little interest in establishing relations with those of the dominant culture.

Adopting an integration strategy is found to affect positively the wellbeing of those in the acculturating group (Berry and Hou, 2017; Haugen and Kunst, 2017). Berry (1997) posits that, in order to attain integration, mutual accommodation is required, for which the dominant groups also need to make some adjustments. Here, Berry acknowledges acculturation to be a two-way process. Building on Berry's model, Bourhis *et al.* (1997) present the *interactive acculturation model*, which also includes the acculturation model of the host community.

Navas *et al.* (2005) further develop the models of Berry and Bourhis *et al.* by presenting the *relative acculturation extended model*, which differentiates between the acculturation attitudes ideally preferred, and the strategies adopted in reality by both dominant and non-dominant groups. They consider various sociocultural domains involved in acculturation and propose that an individual may adopt different acculturation strategies depending on the domains of the sociocultural system. Empirical support for this domain-specific acculturation strategy can be found in the studies by Selmer and de Leon (1996), Arends-Tóth and van de Vijver (2004) and, more recently, partially by Rojas *et al.* (2014). Miller *et al.* (2013) empirically demonstrated that individuals used different acculturation strategies across behavioural and value domains.

More specifically, Navas *et al.* (2005) suggests that more materialistic domains, such as work and economic situations, are easier to be adopted, while adaptation is more problematic and change is difficult to achieve in “ideological” elements, including ways of thinking and values. Consequently, individuals are more likely to adopt an integration or even assimilation strategy in the more materialistic domains, whereas in more “ideological” domains, they are more likely to adopt a separation strategy.

Berry's Model in the Field of Management

These models of acculturation were developed predominantly with immigrants as non-dominant groups and host communities as the dominant societies, and have been applied in such contexts (Jaffe *et al.*, 2018; Stonefish and Kwantes, 2017). Nevertheless, acculturation models were introduced into management, in the 1980s and 1990s to analyse acculturation in mergers and acquisitions, though in such contexts a marginalisation strategy is unlikely to be adopted (Zhu and Li, 2016). For instance, based on Berry's model, Nahavandi and Malekzadeh (1988) identified four modes of acculturation, replacing marginalisation with

deculturation, which occurs when the acquired organisation's members do not value their own culture but do not want to be assimilated into the acquiring organisation. More recently, Hurst and Pattath (2019) used this model modified from Berry's to investigate the phenomenon of acculturation in cross-border acquisitions.

In parallel to Berry's model, Cox (1991) explained three acculturation patterns found within organisations: 1) where the members of the minority culture adopt the norms and values of the dominant group (assimilation); 2) where members of both cultural groups adopt some norms of the other group (pluralism – parallel to Berry's integration); and 3) where neither side adapt to the other group's culture (cultural separatism – parallel to Berry's separation). Cox posits that in order for an organisation to thrive with diverse members, acculturation of minority members needs to take the form of pluralism (parallel to Berry's integration), which enables full integration of minority-culture members with reduced alienation and increased organisational identification.

This framework of Cox (1991) is significant as it highlights the power dynamics (minority and dominant cultures) involved in acculturation – the adoption of cultural norms and values by individuals – within an organisation (Vora *et al.*, 2019). With regard to the power dynamics, we propose the dominant culture within MNCs to be that of a MNC's home culture as an employer and the minority culture as that of the host country nationals, the employees. Smale *et al.* (2015), which drew on Berry's model to investigate the acculturation of MNCs' foreign subsidiary employees, found that these employees adopt an integration strategy; integrating a new culture's values (reflecting the MNC's home country culture) into their own culture's values (reflecting the subsidiary's host country culture).

Berry's Model and Individualistic/Collectivistic Culture of Origin

According to Berry (1997), individuals originally from a collectivistic culture adopt an integration or a separation strategy while those from an individualistic culture adopt an assimilation strategy (see Figure 1). This is because integration and separation strategies can only be adopted when individuals wish to maintain the original culture shared by their own ethnocultural group, whereas assimilation involves leaving the group they originally belonged to. Furthermore, Bourhis *et al.* (1997) attribute an individual's choice of a marginalisation strategy to the person's cultural background of individualism. According to Bourhis and colleagues, those originating from collectivistic cultures would tend to subordinate to the goals of the ascribed in-groups, whereas those originating from individualistic cultures may reject group ascriptions *per se* and choose to identify themselves as individuals independent from either dominant or non-dominant cultural groups.



Figure 1: Adapted from Berry's model of acculturation strategies

Partial support for these claims has been provided by McDonald and Pak (1996) who present evidence that Hong Kong Chinese expatriate managers in Canada adopted host country ethical values, but such ethical acculturation did not occur with the more individualistic North American expatriates in Hong Kong. Furthermore, extant studies suggest those from collectivistic cultures adopt integration strategy rather than separation. For example, the study by Jaffe *et al.* (2018) reports immigrants from the Ukrainian collectivistic culture adopted the integration strategy in acculturating their ethical values to Israeli culture. Olson *et al.* (2013) also observed that Hispanics in the US acculturated towards increased levels of individualism, and Caprar (2011) reports that local Romanian employees of US MNC subsidiaries reflect US national culture in various cultural orientations including individualism and universalism (as opposed to particularism).

In collectivistic cultures, such as that of Thailand (Andrews and Chompusri, 2013), Berry's acculturation theory suggests that local employees of MNC subsidiaries would adopt an integration or separation strategy. Furthermore, we posit that Thai employees of foreign MNCs' Thai subsidiaries would adopt an integration rather than a separation strategy. This is not only consistent with previous research, but it is also since locally hired MNC employees are likely to be motivated to establish and maintain their relationship with their employer MNCs. Our overarching proposition of this study therefore is: *MNCs' local subsidiary employees from collectivistic cultures adopt an integration strategy (rather than a separation strategy) and acculturate their values towards the cultural values prevalent in their employer organisations' home cultures.* We develop hypotheses accordingly to this proposition and test: 1) if the MNCs' local employees in fact adopt an integration strategy, which is what MNCs desire in order to create value alignment and control (Sasaki and Yoshikowa, 2014), and if so, 2) what is the impact of cultural distance on such acculturation.

Hypotheses development

Ethical relativism – individualism/collectivism

Forsyth (1980) suggests that variations in how individuals approach moral and ethical judgement are described by two main factors. The first is relativism, defined as “the extent to which the individual rejects universal moral rules” when making ethical decisions (Forsyth, 1980, p. 175). The second factor, idealism, refers to the degree to which an individual believes that there are absolute moral standards and therefore that desirable consequences can always be achieved with the “right” action. According to Forsyth (1992), highly relativistic individuals “generally feel that moral actions depend upon the nature of the situation and the individuals involved, and when judging others, they weigh the circumstances more than the ethical principle that was violated” (Forsyth, 1992, p.462), whereas individuals low in relativism believe morality requires actions consistent with moral principles, norms, or laws.

Ethical relativism is frequently linked to the cultural orientations of individualism/collectivism; an association that will be examined in this study. In collectivistic cultures, morality is highly contextual and more strongly guided by group norms, duties, and obligations (Fischer *et al.*, 2009). A person determines their actions according to what they perceive to be the thoughts and feelings of others (Rhee *et al.*, 2020). They do “what is ‘right’ from the perspective of the collective” (Triandis, 1995, p.11), which may not necessarily coincide with what is considered right outside of the collective, a link empirically supported by some studies (e.g., Oumlil and Balloun, 2017). Beekun and Westerman (2012) demonstrate that when confronted with an ethical dilemma, individuals from an individualistic culture use universalistic justice, whereas those from a collectivist culture are more likely to yield to peer pressure.

As we propose that local MNC employees from a collectivistic culture would adopt an integration acculturation strategy rather than a separation strategy, we predict that the

individualism/collectivism orientations of MNCs' home national cultures determine the direction of socialisation, leading to the acculturation of local employees working at MNC foreign subsidiaries. More specifically, the degree of MNC foreign subsidiary local employees' collectivistic values and ethical relativism would reflect the reference points of the MNC's country of origin. If local employees from a collectivistic culture adopt an integration strategy, they should display a lower level of collectivism and ethical relativism – supporting universal moral rules (Forsyth, 1980) – if they work for MNCs whose home cultures are less collectivistic/more individualistic. Moreover, the degree of such adaptation should be greater when the cultural distance between the MNC's home and host culture is larger.

It is important to emphasise the point that individual-level multiculturalism, equated to biculturalism (the state of being bicultural) in the case of adopting the integration acculturation strategy (Vora *et al.*, 2019), should be understood as a continuum. The process of acculturation triggers a different degree of adaptation in each individual, which is also the case for the value acculturation of collectivism and ethical relativism. Accordingly, in testing one's degree of ethical relativism, Hampden-Turner and Trompenaars (2000) provide five statements to choose from, two more polarised responses, two more integrated responses (one polar joins the other) and one compromised response (in the middle). Based on this understanding, we posit the following hypotheses:

***H1.** At MNC foreign subsidiaries, local employees from collectivistic cultures acculturate their values of collectivism towards the MNCs' home cultural values; the degree of acculturation is greater when the cultural distance between MNCs' home and host cultures is greater.*

H2. *At MNC foreign subsidiaries, local employees from collectivistic cultures acculturate their values of ethical relativism towards the MNCs' home cultural values; the degree of acculturation is greater when the cultural distance between MNCs' home and host cultures is greater.*

Collective responsibility preference

In collectivist cultures, the collective is responsible for each member's wrongdoing (Triandis, 1995). Collectivists tend to perform better where responsibility is shared while individualists are inclined to do well only with individual accountability (Chen *et al.*, 1997). In a Japanese workplace, for example, where there is unfailing preference for collective responsibility, it is the obligation of higher-level managers to accept symbolic responsibility for the failures of their groups or group members (Morioka Todeschini, 2011).

Further, although teamwork is the norm in workplaces from societies with traditionally high levels of collectivism (Jarinto, 2011), collective responsibility is not associated with all collectivistic cultures equally (Morioka Todeschini, 2011). Rather, different degrees of collective responsibility preference prevalent in different cultures may be associated more closely with the GLOBE study's (House *et al.*, 2004) cultural value of *institutional* collectivism. This value refers to the degree to which organisational "institutional practices encourage and reward collective distribution of resources and collective action", which is relevant to collective responsibility (House *et al.*, 2004, p.30).

We posit that, consistent with the acculturation integration strategy, MNC foreign subsidiary local employees' preference for collective responsibility allocation would change to be more consistent with the cultural values of the MNCs' home cultures. More specifically, when employees from a collectivistic culture work for MNCs whose home cultures are high in the degrees of institutional collectivism, they develop stronger preference

for collective responsibility, considering that they share their team's responsibility. On the contrary, if the MNCs' home cultures have lower degrees of institutional collectivism, the employees would have weaker preference for collective responsibility. Such changes would help standardise the sense of responsibility within an organisation, affecting employees' behaviours and ways of working. The degrees of such adaption should be greater when the MNCs' home and host cultures are further apart in this cultural dimension. Accordingly, we test the following hypotheses:

H3. At MNC foreign subsidiaries, local employees from collectivistic cultures acculturate their degrees of preference for the collective responsibility allocation towards the MNCs' home cultures; the degree of acculturation is greater when the cultural distance between the MNCs' home and host cultures is greater.

Pay differentiation tolerance

It is widely acknowledged that cultural values, especially those of individualism/collectivism, orient individuals' choice of distributive norms (Brown *et al.*, 2017). More specifically, equality is preferred in collectivist cultures for its compatibility with the emphasis on group solidarity and harmony, whereas equity is preferred in individualist cultures for the emphasis on competition and self-gain (Husted and Allen, 2008). Brown *et al.*'s (2017) study empirically supports this and demonstrates individualistic cultures' preference for hierarchical top management team pay structures and collectivistic cultures' preference for egalitarian pay structures.

Chen *et al.* (1997) add to this subject the dimension of horizontal and vertical collectivism. Vertical relations are common in societies high in the cultural value of power distance, and horizontal relations are related to low power distance (Triandis and Bhawuk,

1997). Horizontal collectivists, cherishing cohesiveness and a sense of oneness with members of the in-group, see all members of the collective as the same and stress equality. Vertical collectivists, on the other hand, who display a sense of serving the in-group and would sacrifice for the benefit of the in-group, accept inequalities within the collective (Banai *et al.*, 2014; Triandis and Bhawuk, 1997). Consequently, horizontal collectivism has been found to operate on an anti-differential rule and therefore be negatively correlated with the preference for differentiated compensation in an organisation. Vice versa, vertical collectivism has been found to be anti-equalitarian (Chen *et al.*, 1997; Triandis and Bhawuk, 1997) and follows a differential rule.

Expecting employees from collectivistic cultures to follow an integration acculturation strategy, we hypothesise that those working for MNCs, whose home cultures are more individualistic or are collectivistic with higher power distance, would be more tolerant of large pay disparities within an organisation, considering these differentiations to be fair and acceptable. We test this hypothesis with the following:

H4. At MNC foreign subsidiaries in countries with collectivistic cultures, executive pay differentiation is more tolerated by the local employees working for organisations reflecting home cultures of either vertical collectivism or individualism, than by local employees working for organisations reflecting horizontal collectivistic cultures.

Methods

Data was collected from Thai nationals employed in a Japanese-owned manufacturing MNC subsidiary (JPN Company), a UK-owned retail MNC subsidiary (UK Company), and a Thai-owned retail company (Thai Company), all located in Thailand.

An online survey design method was adopted to provide sufficient data for effective

cross group comparison, and to allow participants to provide their views confidentially and anonymously, reducing the possible effects of both social desirability bias and researcher bias (Nederhof, 1985). 476 usable questionnaires were obtained through a stratified random sampling technique that ensured distribution was equal among all departments within the participating organisations but random within departments. Response was achieved via the support given by the HR managers in three organisations. Table 1 shows a summary of the sample characteristics, split by company.

Table 1. Sample characteristics

	Thai Company (n = 143)	%	JPN Company (n = 196)	%	UK Company (n = 137)	%
Gender						
Male	72	50.3	118	60.2	72	52.6
Female	71	49.7	78	39.8	65	47.4
Marital Status						
Single	46	32.2	141	71.9	36	26.3
Married	97	67.8	55	28.1	101	73.7
Age	36.3		30.34		39.1	
Tenure	3		7.2		2.9	
Working hours	48.1		48.1		47.6	
Holiday taken	25.3		12.4		25.1	
Education						
Primary	1	0.7	0	0	1	0.7
Junior high	5	3.5	1	0.5	4	2.9
High school	0	0	29	14.8	5	3.6
Bachelor's degree	59	41.3	124	63.3	57	41.6
Master's degree	34	23.8	29	14.8	46	33.6
MBA	32	22.4	13	6.6	19	13.9
Doctorate	12	8.4	0	0	5	3.6
Income						
Under ฿ 10,000	0	0	15	7.7	2	1.5
฿ 10,000- ฿ 20,000	53	37.1	56	28.6	41	29.9
฿ 20,000- ฿ 40,000	38	26.6	87	44.4	47	34.3
฿ 40,000- ฿ 60,000	43	30.1	27	13.8	36	26.3
Over ฿ 60,000	9	6.3	11	5.6	11	8

Cultural distance among the three countries and implications

As objective cultural distance measures (as a reference for national cultural distance) for our investigation, we use findings of GLOBE study (House *et al.*, 2004), which is widely used in cultural studies in the field of international business (Sasaki and Yoshikawa, 2014). Black and Mendenhall (1989) referred to Hofstede's cultural dimensions as the most comprehensive yet simple means of estimating cultural distance: the greater the difference in Hofstede's scores on each of the cultural dimensions, the greater the cultural distance. However, while

Hofstede's cultural distance measure has been widely used since its publication (Rhee *et al.*, 2020), the more recent study of GLOBE (House *et al.*, 2004) provides more comprehensive means of measuring cultural distance with nine cultural dimensions, which have been increasingly used by researchers (Brewer and Venaik, 2011).

The three workplace settings of this study were selected to represent different work culture scenarios. Thailand's strongly collectivistic culture has been connected to ethical relativism (Andrews and Chompusri, 2013) whereby loyalty to the group often overrides formal societal rules and regulations, leading the Thais to believe that "doing the right thing according to the group's standard is perfect" (Pimpa, 2012 p.36). On the contrary, the UK culture is highly individualistic (Ralston *et al.*, 2011) and low in collectivism (House *et al.*, 2004; Husted and Allen, 2008), which implies low ethical relativism (Westerman *et al.*, 2007). Japanese culture is collectivistic (Ralston *et al.*, 2011). However, according to the GLOBE societal practices scales (House *et al.*, 2004), representing the current and actual characteristics of a society (Brewer and Venaik, 2011; McCrae *et al.*, 2008), the (in-group) collectivism score of Thailand (5.72: 8th among 60 societies) is higher than that of Japan (4.72: 43rd).

These countries also differ in the GLOBE study's societal practices scales of institutional collectivism, which we use as an indication of preference for collective responsibility. Japan (5.23: 2nd among 60 societies) scores much higher than Thailand (3.88: 50th), whereas the UK scores approximately in the middle between the other two (4.31: 25th), presenting an interesting benchmark and, consistently with the above, allowing us to test three fairly distributed levels.

Thai culture is high in power distance, the dimension that accounts the extent to which a group accepts and endorses authority, and status privileges (Chen *et al.*, 2014). According to the GLOBE social practices scales, the power distance score of Thailand is the

5th highest while that of Japan is 27th of the 60 societies (House *et al.*, 2004). This leads to the assumption that Japanese collectivism is more horizontal than Thai collectivism, suggesting lower Japanese tolerance for pay differentiation. On the other hand, the vertical collectivism of Thai culture indicates higher tolerance for pay differentiation, while high individualism in the UK cultures also indicates higher tolerance towards pay differentiation.

In contextualising the current study with the global economy, it is useful to note the link between the cultural dimensions used in this study and national economic prosperity. Economic prosperity is known to be negatively related to the GLOBE study's in-group collectivism (practices scales) and positively related to the GLOBE study's institutional collectivism (practices scales) (Brewer and Venaik, 2011). Thailand is highest of the three countries of our study in in-group collectivism score (8th amongst 60 societies of the GLOBE study) and the UK is lowest, while Japan is highest in institutional collectivism (2nd amongst 60 societies). Accordingly, this study examines local employees' value acculturation in the context where MNCs originating in countries with high economic prosperities (Japan and the UK) are operating their foreign subsidiaries in an emerging economy (Thailand).

Survey and variables

The degree of *ethical relativism* was measured with the ethical dilemma scenario presented by Stouffer and Toby (1951), later adapted by Hampden-Turner and Trompenaars (2000). Participants were presented with the following: "You are riding in a car driven by a close friend. He hits a pedestrian. You know he was going at least 55km/h in a 30km/h zone. There are no witnesses. His lawyer says that if you testify under oath that he was driving only 30km/h, it may save him from serious consequences" (Hampden-Turner and Trompenaars 2000, p.354). After the scenario was presented, participants were asked to choose among five statement choices that represented a different degree of ethical relativism/particularism. For

instance, the choice with a highest degree of ethical relativism stated: “My friend in trouble always comes first. I am not going to desert him before a court of strangers based on some abstract principle”.

The degree of *collectivism* was measured by asking the respondents to choose one from five statements each representing different degrees of individualism/collectivism, adapted from Hampden-Turner and Trompenaars (2000). For instance, the choice with a highest degree of collectivism stated: “I work principally to benefit my family, my friends at work, and my company. I prefer this to selfishness and much prefer it to being the victim of others’ selfishness”. To measure *collective responsibility preference*, we used binary items, adapted from Trompenaars and Hampden-Turner (1997), asking if the respondents would attribute a mistake made by a team member to the individual or the collective.

Pay differentiation tolerance was measured with four items considered independently from each other, hence working as single-item measures. Each one had a varied degree of pay differentiation (x10, x30, x50 and x100) between a chief executive officer (CEO) and the lowest paid employee in one organisation and asked how acceptable/unacceptable the differentiation was from the participant’s point of view on a 5-point Likert scale. There are necessarily issues concerning ad hoc measurements; however, we believe that, in this case, the question is straightforward (or “easily and uniformly imagined”; see Bergkvist and Rossiter, 2007 p.176) to justify single-item measurements. The questionnaire also contained a set of demographic control variables such as age, gender, marital status, education level, tenure, income, work hours, and days of annual holiday taken.

For hypothesis testing, we used a mix of statistical methods, including OLS regression and ANOVA. Diagnostics for multilevel regression have been conducted to ensure robustness of results (Raudenbush and Bryk, 2002). Average ICC(2) calculated on an ANOVA where all the variables were split by company was 0.94.

Results

Table 2 presents descriptive statistics for the data. The means are grand means for the overall sample and all correlation coefficients are also calculated aggregating employees from the three companies together. This approach provides information on how variables move as a whole.

From Table 2, 'collective responsibility preference' is negatively correlated with age ($r = -0.12, p < 0.01$) but positively correlated with tenure ($r = 0.20, p < 0.001$); it also appears that 'collective responsibility preference' is negatively correlated with pay differentiation tolerance at lower differential levels (x10 and x30) ($r = -0.16, r = -0.15$, both significant at $p < 0.001$), suggesting that higher differentials (x50 or x100) are either accepted or not considered relevant.

Table 2. Descriptive statistics and correlations

Variable	<i>M</i>	<i>SD</i>	1	2	3	4	5	6	7	8	9	10	11	12	13
1. Gender	0.45	0.50	—												
2. Age	34.67	9.38	0.06	—											
3. Education	4.48	1.03	0.02	0.13**	—										
4 Life satisfaction	6.49	1.81	-0.09	0.02	-0.03	—									
5. Tenure (years)	4.72	4.48	-0.04	0.13**	-0.20***	0.08†	—								
6. Income (categories)	2.97	0.97	0.01	0.19***	0.14**	0.02	0.15**	—							
7. Working hours (per week)	47.94	5.61	-0.09*	0.04	-0.02	-0.00	-0.07	0.04	—						
8. Pay differential (10 times)	3.53	0.99	0.08†	0.08†	0.12**	-0.00	-0.22***	-0.05	-0.00	—					
9. Pay differential (30 times)	3.19	1.09	-0.04	0.14**	0.13**	0.05	-0.19***	0.02	0.02	0.15**	—				
10. Pay differential (50 times)	2.52	1.06	0.02	-0.02	-0.04	0.10*	-0.02	-0.00	-0.02	0.00	0.16***	—			
11. Pay differential (100 times)	2.13	0.96	-0.04	-0.02	-0.08	0.02	0.01	-0.12**	-0.04	-0.06	0.12*	0.27***	—		
12. Ethical relativism	2.96	1.46	0.06	0.04	0.07	0.00	0.01	-0.04	0.07	0.02	0.02	0.05	0.05	—	
13. Collectivism	2.73	1.29	0.04	0.05	-0.05	0.10*	0.04	-0.09*	-0.01	0.05	0.03	0.00	-0.03	-0.00	—
14 Collective resp. preference	1.80	0.46	0.01	-0.12**	-0.11*	0.06	0.20***	-0.01	0.01	-0.16***	-0.15***	-0.03	0.01	0.08†	0.11*

Note: Significance codes: '***' $p < .001$; '**' $p < .01$; '*' $p < .05$; '†' $p < .10$.

Hypotheses 1, and 2 are tested using OLS regression analysis while Hypothesis 3 requires a logistic regression (logit), given the binary nature of the dependent variable. Some hypotheses are tested for robustness using one-way ANOVA. Although the research design has unbalanced samples, the analysis uses Sums of Squares (SS) Type I, since some authors demonstrate that SS Type II and III may be appropriate when testing with two-way ANOVA (Herr, 1986; Langsrud, 2003). Table 3 shows the results of eight models, where the relevant dependent variable appears on top. For each hypothesis, the first model is always one with control variables while the second tests the hypothesis.

Hypothesis 1 states that employees' degree of collectivism is affected by acculturation, so that it tends to change closer to the values more prevalent in the MNCs' home cultures; the degree of change is greater when the cultural distance between MNCs' home and host national cultures is greater. In our case, regression results show that Thai employees of the UK Company are less collectivistic than Thai employees working in the Thai Company (Model 2: $\beta = -0.607$, $p < 0.001$) and Thai employees of the JPN Company are less collectivistic than Thai employees of the Thai Company (Model 2: $\beta = -0.418$, $p < 0.01$). The regression coefficient is calculated on a categorical variable where employees working in the Thai Company are used as a reference value (benchmark), such that coefficients express how strong the distance is from values of the Thai Company. Hypothesis 1 is supported.

Table 3. Multiple regression analysis results ($N = 476$)

	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6
	OLS	OLS	OLS	OLS	Logit	Logit
	<i>DV: collectivism</i>		<i>DV: ethical relativism</i>		<i>DV: coll. resp. pref.</i>	
(Intercept)	2.539*** (0.648)	3.191*** (0.679)	1.450 (0.739)	2.031** (0.766)	1.811 (1.121)	0.432 (1.422)
Gender	0.128 (0.119)	0.104 (0.118)	0.179 (0.136)	0.159 (0.133)	0.118 (0.205)	0.225 (0.245)
Age	0.010 (0.006)	0.011 (0.007)	0.006 (0.007)	0.012 (0.008)	-0.027* (0.011)	0.026* (0.013)
Education	-0.057 (0.058)	-0.097 (0.060)	0.102 (0.066)	0.073 (0.067)	-0.212* (0.099)	-0.075 (0.115)
Life satisfaction	0.080* (0.033)	0.067* (0.032)	0.007 (0.037)	-0.013 (0.036)	0.079 (0.055)	0.028 (0.068)
Income	-0.134* (0.062)	-0.134* (0.061)	-0.087 (0.071)	-0.082 (0.069)	0.047 (0.108)	0.150 (0.127)
Work hours (per week)	-0.002 (0.011)	-0.003 (0.010)	0.021 (0.012)	0.018 (0.012)	0.004 (0.018)	-0.014 (0.024)
UK company/Thai company		-0.607*** (0.154)		-0.878*** (0.174)		-1.973*** (0.281)
JPN company/Thai company		-0.418** (0.151)		-0.365* (0.170)		1.685*** (0.0361)
R-squared	0.030	0.063	0.017	0.069	0.042 ^a	0.399 ^a
F-statistic	2.387	3.919	1.389	4.305	2.414	27.290
Likelihood ratio					14.21	158.09
<i>p</i> value	0.028	0.000	0.217	0.000	0.027	0.000
<i>C area</i>					0.612	0.838

Note. Significance codes: '***' $p < .001$; '**' $p < .01$; '*' $p < .05$; ^a This is Nagelkerke's pseudo R^2 ; *C area* is the portion of the graph below the receiver operating characteristic (ROC) curve.

Our theoretical framework also suggests that employees' ethical relativism is affected by acculturation, so that they tend to change closer to the values more prevalent in the MNCs' home national cultures; the degree of change is greater when the cultural distance between MNCs' home and host national cultures is greater (Hypothesis 2). In our case, this would mean that employees of the UK Company (Model 4: $\beta = -0.878$, $p < 0.001$) and those of the JPN Company (Model 4: $\beta = -0.367$, $p < 0.05$) have a lower level of ethical relativism than employees of the Thai Company. Moreover, Hypothesis 2 also states that the degree of change should be greater for employees working in the UK Company as opposed to those working for the JPN Company. The beta coefficients (Table 3) confirm that this is the case. Therefore, Hypotheses 2 is accepted.

In line with the literature, Hypothesis 3 states that employees' collective responsibility preference changes closer to the pattern prevalent in their employer MNC's home national culture; the greater the cultural distance between MNCs' home and host national cultures, the greater the degree of change. Employees of the UK Company have a

slightly stronger collective responsibility preference than the employees of the Thai Company. Hence, the (log-odd) coefficient in the logistic regression should be positive. However, it is negative and significant (Model 6: $\beta = -1.973$, $p < 0.001$). Further, we hypothesise that the employees of the Thai Company have a weaker collective responsibility preference than the employees of the JPN Company. In this case, the (log-odd) coefficient is positive and statistically significant (Model 6: $\beta = 1.685$, $p < 0.001$). Hypotheses 3 is only partially supported.

Hypothesis 4 states that employees' tolerance for pay differentiation reflects acculturation in the sense that it is more tolerated by the local employees of organisations reflecting home national cultures of either vertical collectivism or individualism, than those working for organisations reflecting horizontal collectivistic cultures. Therefore, we expect that employees of the JPN Company have less tolerance for pay differentiation than employees of the Thai Company or the UK Company. Multiple one-way ANOVA¹ are performed to test that the differences between group means are significant. The F -statistic for the 10, 30, 50, and 100 times pay differences are, respectively: $F[2, 473] = 46.63$, $p < 0.05$; $F[2, 473] = 33.83$, $p < 0.05$; $F[2, 473] = 0.04$, $n.s.$; $F[2, 473] = 3.386$, $p < 0.05$. Hence, Tukey's Honestly Significant Difference (HSD) tests for the 50 times pay differential are not performed, due to a non-significant ANOVA result. All other tests are reported in Table 4 and Figure 2. From these results, we can state that the difference in employees' tolerance degrees between companies is stronger for lower pay differentials, irrelevant for one of the mid-categories (50 times) and mild when the pay differential starts to be particularly high (100 times).

Tukey's HSD test results (Table 4) indicate that employees of the JPN Company are

¹ Results are also confirmed by considering all the dependent variables at once in a MANOVA ($F[8, 940] = 20.174$, $p < 0.05$; Wilks test = 0.7284).

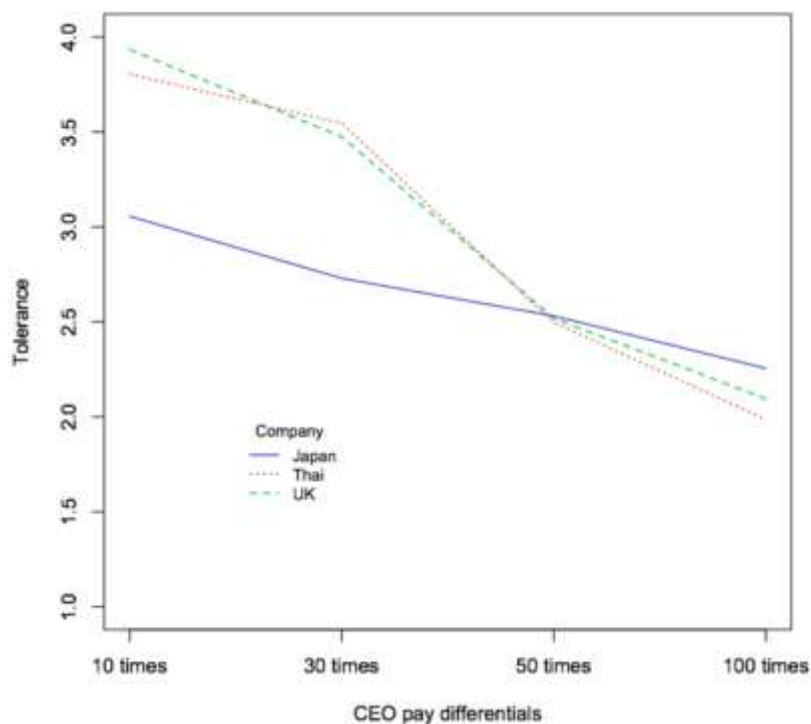
significantly less tolerant of pay differentials than employees of the Thai Company and the UK Company at two of the three pay differential levels, 10 and 30 times, that goes in the hypothesised direction (Thai-JPN: respectively, $diff = 0.75, p < 0.001$; $diff = 0.81, p < 0.001$, JPN-UK: respectively $diff = -0.88, p < 0.001$ and $diff = -0.74, p < 0.001$). The third result for pay differential of 100 times is also significant between those working for the JPN Company and the Thai Company, but the mean difference goes in the other direction, showing that employees of the JPN Company are more tolerant than those of the Thai Company (Thai-JPN: $diff = -0.27, p < 0.05$). No significant effect is detected between employees of the JPN Company and those working for the UK Company for pay difference of 100 times (JPN-UK: $diff = 0.16, n.s.$). When CEO pay differentials grow larger, the average for all groups is below the mid-point on the Likert scale, signalling that employees find such large differentials unacceptable, independent of other conditions. Given that the 100 times difference appears “universally” unacceptable, we focus on CEO pay differentials that look more noteworthy (i.e. 10 and 30 times). On this basis, Hypothesis 4 is only tentatively accepted. Consistent trends in all the values tested indicate that we can exclude random effects.

Table 4. Tukey multiple comparisons of means for pay differential tolerance

	Ref. Mean	Mean diff.	Lower	Upper	P value (adj)
Model 1. DV: Pay differential: 10 times					
UK Company – Thai Company	3.93	0.13	-0.12	0.38	0.45
Thai Company – JPN Company	3.80	0.75	0.51	0.98	0.00
JPN Company – UK Company	3.05	-0.88	-1.12	-0.64	0.00
Model 2. DV: Pay differential: 30 times					
UK Company – Thai Company	3.47	-0.07	-0.36	0.22	0.83
Thai Company – JPN Company	3.54	0.81	0.55	1.08	0.00
JPN Company – UK Company	2.73	-0.74	-1.01	-0.48	0.00
Model 3. DV: Pay differential: 100 times					
UK Company – Thai Company	2.09	0.11	-0.16	0.38	0.61
Thai Company – JPN Company	1.98	-0.27	-0.52	-0.02	0.03
JPN Company – UK Company	2.25	0.16	-0.09	0.41	0.29

Note: Lower and upper bounds are calculated at the 95% confidence level. Ref. Mean is the reference mean, that is the mean for the dependent variable for the first company on which the difference (Mean diff.) is calculated.

Figure 2. Tolerance of pay differentials



Discussion

Overall support for the hypotheses indicates that there is an effect on local employees that derives from working in foreign MNC subsidiaries. Moreover, findings suggest that the Thai workers in our sample follow an integration strategy in acculturating their ethics-related values, including individualism/collectivism and ethical relativism. These results suggest employees' preference to establish and maintain relationships with their MNC employers. This is in line with MNCs' aims to socialise local employees into the organisational values and norms that reflect the home country culture (Smale *et al.*, 2015).

Theoretical implications

This study makes several theoretical contributions, by examining the understudied phenomenon of value acculturation and by investigating it through Berry's bidimensional model. Our findings confirm that MNCs' local employees from a collectivist culture adopt an integration rather than a separation strategy. Further, this study contributes to the extant

knowledge by presenting evidence that the cultural distance between the MNCs' home and host national cultures affects the degree with which local employees experience value acculturation: greater cultural distance triggers a greater degree of acculturation. These findings indicate the importance of considering cultural distance in the investigation of employee acculturation.

Further enhancing our contribution is the focus on an emerging economy as the context of this study, with MNCs originating from economically advanced countries. This indicates larger cultural distances between home and host national cultures (Brewer and Venaik, 2011) and has allowed us to test our hypotheses in extreme cases.

Our findings also support the assumption that collectivism and ethical relativism have similar acculturation movements. In other words, although they remain uncorrelated (Table 2), they show similar tendencies under a similar value-based cultural stimulus – Thai workers of the Thai organisation were found to be more collectivistic with a higher level of ethical relativism than those of the foreign-owned MNC subsidiaries. This implies that the relations between these two variables should be given more attention in future research. We do not know, for example, whether the process of acculturation sees a mutual reinforcement of these two and how their dynamic evolves over time. Also, it would be interesting to find cases in which only one of the two moves while the other does not in order to gain a finer understanding of the factors that determine acculturation.

Findings support a claim by Selmer and de Leon (2002) that home country nationals working at foreign subsidiaries focus on influencing local employees on work values that are highly important to them. While the findings suggest varied socialisation dynamics among different values, the Japanese workplace seems to have reinforced the local Thai employees' preference for collective responsibility particularly strongly, coinciding with the unfailing preference placed on collective responsibility at Japanese organisations. Given the

importance that our findings posit on collective responsibility, it may be relevant to understand whether such a strategy may backfire. Focusing on values closer to the employees may lead to overlooking values that may be more important to the company. The pace with which acculturation moves in values such as collective responsibility should be compared with the pace with which more business-related values evolve in an acculturation process.

Our findings present new insights into the study of value acculturation by posing the following challenges to the extant theories/study findings. Firstly, our findings present a partial challenge to Navas *et al.*'s (2005) relative acculturation extended model. Navas and colleagues suggest that individuals in acculturating groups tend to choose a separation strategy in “ideological” domains, such as values, because of the stability and change-resisting nature of these domains. Contrary to this suggestion, and also to the assertion that acculturation of values is difficult to achieve (Stonefish and Kwantes, 2017), our findings indicate local MNC employees adopt an integration strategy, at least for the acculturation of the selected values.

Further, the acculturation strategy taken in adopting an “ideological” domain of values coincides with what the MNCs would prefer. This challenges the relative acculturation extended model, which suggests that when it comes to acculturation in “ideological” domains such as values, the acculturation strategy taken by non-dominant groups is likely not to coincide with the strategy the dominant group would prefer them to take.

Results concerning the value of collective responsibility preference did not support our predictions in regard to the acculturation of Thai employees working for the UK company. Using the GLOBE study, we predicted that the UK culture would have, on average, a level of preference towards collective responsibility that was in between Thai and Japanese cultures. However, we found employees working for the UK company to show a much lower level in this variable. Accordingly, the regression analysis (Model 6) shows a

negative coefficient, indicating that the cultural value of reference, and the consequent acculturation movement, are opposite to that predicted by following the GLOBE study (House *et al.*, 2004). This appears to challenge existing thinking. However, we suggest that the influence of strong individualism evident in the UK culture may have influenced the UK-owned subsidiary employees' lower levels of collective responsibility preference.

Managerial implications

The overall adoption of the integration strategy by local Thai employees of foreign MNCs indicates alignment of employee–organisation values, and therefore may be viewed favourably. In fact, as high collectivism and ethical relativism, which are closely related, have been negatively linked to ethical decision-making (Singhapakdi *et al.*, 2008; Chandler and Graham, 2010; Im and Chen, 2020), the lower levels of collectivism and ethical relativism observed in the Thai workers of the two foreign subsidiaries may indicate higher ethical standards adopted by these local Thai workers, especially in regards to the Thai employees of the UK-owned subsidiary. For instance, findings from Sims (2009) indicate that employees from a collectivistic culture are more likely to make unethical decisions to benefit the organisation and less likely to question unethical behaviours of their organisation than employees from an individualistic culture. Adopting the integration strategy, whereby individuals maintain links with their home and host cultures, is also considered to be the most preferred option with positive effects on the wellbeing of those in the acculturating group (Berry and Hou, 2017; Haugen and Kunst, 2017).

However, the value alignment may not always bring about a favourable working environment for the employees. The acculturation effects observed in collective responsibility preference of Thai employees working for the Japanese-owned MNC subsidiary, for example, may lead to the permeation of long working hours. This is because

allocating responsibility to the collective may create strong peer pressure, one of the forces driving Japanese workers to overwork. At Japanese workplaces, work quotas are typically given to groups without clear division of individual work responsibilities, and with a strong sense of obligation to groups and peers (Bhappu, 2000), Japanese employees normally respond by taking on work beyond their limits (Meek, 2004). This helps define Japanese working hours, which are exceptionally long compared to other industrialised countries (Nemoto, 2013). Jarinto (2011) found that Thai middle managers reporting to Japanese senior management were significantly less healthy due to the long hours of work than those reporting to US senior managers.

Although the Thai employees' working hours at the Japanese organisation in our study are no longer than those of the Thai organisation employees – possibly due to the already long Thai working hours (JILPT, 2011) – the number of holidays taken by the employees is less than half of those taken at the UK-owned subsidiary or at the Thai organisation (see Table 1). This corresponds to the low holiday uptake prevalent in Japanese workplaces, where, on average, less than half of holiday entitlement is actually consumed. The influence of the Japanese preference for collective responsibility needs to be viewed cautiously in relation to the pressures that internalisation of this value might create, leading to the permeation of unethical practices of long working hours at workplaces.

These results further highlight the need for careful monitoring of the acculturation process to ensure that the nurtured values through acculturation are those which are sought, not merely from the managerial points of view, but from the view of protecting the employees' health and well-being. Acculturation happens but it needs to be controlled rather than left to chance to ensure that unethical elements of either culture are monitored and the resultant integration of values is optimal to promote the most effective and ethical working practices.

The adoption of an integration strategy by the Thai employees of foreign MNCs also has implications for human resource management. Representing the feature of individualistic culture and vertical collectivism, where equity is preferred and inequalities among the collective are accepted, Thai employees of the UK-owned MNC subsidiary and the Thai organisation displayed significantly higher tolerance for a CEO pay level 10 or 30 times greater than that of the lowest paid employee in the organisation than did Thai employees of the Japanese-owned MNC whose national culture of horizontal collectivism creates a tendency to dislike inequality among the collective. However, interestingly, the trend reverses beyond the pay differentiation of 50 times in our findings (see Figure 2). Whereas all three groups showed similar degrees of tolerance/intolerance of 50 times pay differentials, Thai employees of the Japanese organisation showed higher tolerance of 100 times pay differentials. The data also show that workers of the Japanese company are, on average, less tolerant of pay differentials and their average tolerance moves the least. The lower degree of reduced tolerance among those working for the Japanese company may reflect humble respect for those of significantly higher social status in Japanese society.

Findings indicate that a greater degree of cultural distance between the MNCs' home and host national cultures triggers a greater degree of local employees' value acculturation. This may have implications for the local employees' work adjustment. In regard to the expatriate adjustment, the cultural distance is known to create uncertainty and difficulty for work, interaction and general adjustment (Black and Gregersen, 1991), necessitating more rigorous training to assist workers' adjustment (Black and Mendenhall, 1989). Greater degrees of individual-level acculturation may also cause internal conflict and stress, triggered by composite values, within individuals. This highlights the importance of managers understanding the possible difficulties encountered by local employees working for MNCs and the need to facilitate the acculturation process.

Limitations and future research

Although our data sources are wide and rich, further insights could be gleaned through longitudinal data. Studies that examine employee/MNC acculturation through longitudinal methods are encouraged to provide additional insight into the pace and stages of acculturation. Additionally, multi-level studies probing data through departments and organisations may provide further information enabling relationships to be examined in greater depth.

The measurements this study used for pay differentiation tolerance consisted of four single-item measures created by the authors. The question is straightforward (or “easily and uniformly imagined”: Bergkvist and Rossiter, 2007, p. 176), which we believe justifies single-item measurements. Nevertheless, future studies may conduct additional tests to gain insights on their validity against other measurements (e.g., multiple-item).

This study is subject to the one-country effect (Hofstede’s data issue), since only one company represents a given culture. Hence, one cannot be certain that the effects are fully related to the home national culture rather than something else, such as organisational, team or departmental characteristics. Further studies expanding this dataset to multiple companies are encouraged.

The study examines three countries that can be considered extreme cases of cultural distance, especially when it comes to the dimension of individualism/collectivism. Additionally, economic prosperity is known to be negatively related to the GLOBE study’s in-group collectivism (practices scales) while positively related to institutional collectivism (practices scales) (Brewer and Venaik, 2011). Accordingly, this study examined the local employees’ value acculturation in the context where MNCs originating in countries with high economic prosperities (Japan and the UK) operating their foreign subsidiaries in an emerging

economy (Thailand). As such, although the findings presented here may not be fully generalisable to all countries or organisations, they may prove relevant to a wide range of settings of similar contexts. Future studies could test if the acculturation of local employees in the similar contextual framework involving different countries derive similar results, indicating some generalisability of this study's findings. Furthermore, our findings suggest smaller cultural distances trigger smaller degree of acculturation. Future studies could also investigate acculturation of MNC employees involving countries with smaller cultural distances, further testing the generalisability of this study's findings.

Conclusion

This study investigated, when working at MNCs' foreign subsidiaries, how and to what extent local employees acculturate their ethics-related values closer to the pattern more prevalent in the MNCs' home cultures. Our results indicate desirable acculturation outcomes for MNCs, that the local employees acculturate towards the MNCs' home cultural values. The study contributes to the extant management literature by addressing the research gap of value acculturation, and also by extending the use of Berry's acculturation model into examining the acculturation of MNCs' local employees outside the area of mergers and acquisitions. Adding cultural distance in the investigation, the findings suggest that greater acculturation occurs when the cultural distance is greater between MNCs' home and host national cultures. We report these findings in the context of an emerging economy, involving three national cultures with relatively large cultural distances. We expect such context and combination of countries would allow wider application of our findings and their practical managerial implications, building up on our theoretical contributions towards the study of employees' value acculturation.

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