
Using Hofstede’s (1980, 1983 and 1991) and Hofstede and Bond’s (1988) five cultural dimensions, Goodwin et al (2000) conducted a study on the influence of culture on ethical decision making between two groups of accountants from Australia and Singapore. This research aimed to provide further evidence on the effect of cultural differences since results from previous research have been equivocal. The study reveals that accountants from the two countries responded differently to ethical dilemmas in particular when the responses were measured using two of the five cultural dimensions. The result agreed with the prediction since considerable differences existed between these two dimensions in Australians and Singaporeans (Hofstede 1980, 1991). However the results of the other dimensions provided less clear relationships as the two cultural groups differed only slightly on the dimensions. To the extent that this research is exploratory, results of this study provide insights into the importance of recognising cultural differences for firms and companies that operate in international settings. However several limitations must be considered in interpreting the study findings.

In summary, it has to be admitted that the current study is still far from being conclusive. Further studies must be undertaken, better measures must be developed, and larger samples must be used to improve our understanding concerning the exact relationship between culture and decision making. Despite some deficiencies in methodology, to the extent that this research is exploratory i.e. trying to investigate an emerging issue, the study has provided some insights to account for culture in developing ethical standards across national borders.
Concessive clauses assist in expressing a mixed response
Qualifies reviewer’s judgement

Language features of the critical review

1. Reporting verbs and phrases

These are used to tell the reader what the author thinks or does in their text.

Komisar begins his article claiming that the new teaching machines represent a new kind of encounter.

2. Modality

Modal verbs and other expressions are used to express degrees of certainty and probability (from high to low). Writers use modality to present ideas as opinions rather than facts.

The word ‘theory’ has an honorific status. … The same could probably be said for ‘practice’.

3. Conceding (Concessive clauses)

Here an adverbial clause can be used to describe a circumstance that is in contrast or unfavourable to another circumstance. In academic writing, concessive clauses are one way (there are others!) to acknowledge the strength/validity of an idea before presenting an alternate view. This does not weaken your critique; rather it can show balance and fairness in your analysis.

Though by no means the first empiricist among the Greek philosophers, Aristotle stood out among his contemporaries for the meticulous care with which he worked.

(Adapted from:
1 Hyman R (Ed) 1971, Contemporary thought on teaching, Prentice-Hall, New Jersey.
2 Dunbar R 1995, The trouble with science, Faber & Faber, London.)