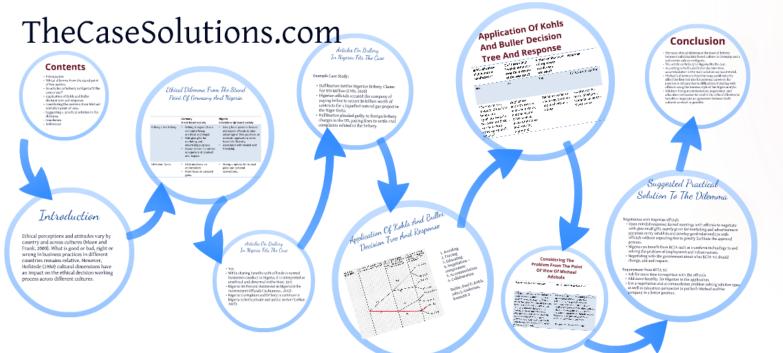
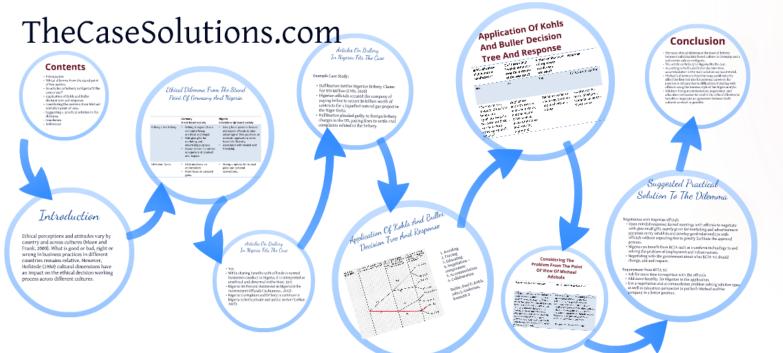
#### Beta Management Company Memo Harvard Case Solution & Analysis



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# Introduction

Ethical perceptions and attitudes vary by country and across cultures (Moon and Frank, 2000). What is good or bad, right or wrong in business practices in different countries remains relative. However, Hofstede (1980) cultural dimensions have an impact on the ethical decision working process across different cultures.

#### Ethical Dilemma From The Stand Point Of Germany And Nigeria

	Germany A rule based society	Nigeria A relationship based society
Bribery / Not Bribery	<ul> <li>Bribery is regarded as a criminal offence, unethical and illegal.</li> <li>Only give gifts for marketing and advertising purposes.</li> <li>Accept dinner invitations as a gesture of goodwill and respect.</li> </ul>	<ul> <li>Give gifts or personal favours and expect officials to take advantage of their positions or motivate applications to be handled efficiently.</li> <li>Associated with respect and friendship.</li> </ul>
Utilitarian Gains	<ul> <li>Little emphasis on utilitarianism</li> <li>More focus on personal gains.</li> </ul>	<ul> <li>Strong emphasis for mutual gains and personal connections.</li> </ul>

#### Articles On Bribery In Nigeria Fits The Case

- Yes
- While sharing benefits with officials is normal businesses conduct in Nigeria, it is interpreted as unethical and abnormal in the West. (p4)
- Nigeria: 80 Percent Businesses in Nigeria Bribe Government Officials (Achunonu, 2012).
- Nigeria: Corruption and bribery is common in Nigeria in both private and public sector (Lothar, 2007).

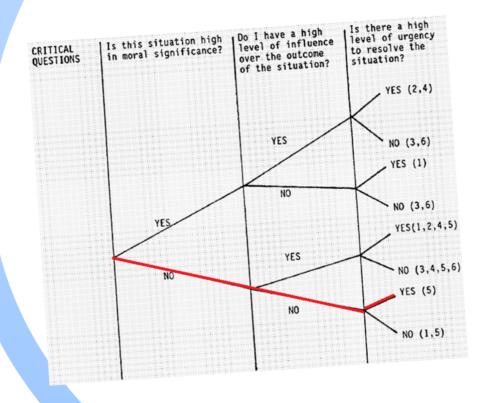
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## Articles On Bribery In Nigeria Fits The Case

#### Example Case Study:

- Halliburton Settles Nigerian Bribery Claims
   For \$35 Million (CNN, 2010)
- Nigerian officials accused the company of paying bribes to secure \$6 billion worth of contracts for a liquefied natural gas project in the Niger Delta.
- Halliburton pleaded guilty to foreign bribery charges in the US, paying fines to settle civil complaints related to the bribery.

# Application Of Kohls And Buller Decision Tree And Response



as

- 1. Avoiding
- 2. Forcing
- 3. Educating
- 4. Negotiation compromise
- 5. Accommodation
- 6. Collaboration

Buller, Paul F; Kohls. John J; Anderson, Kenneth S

Focused

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