Increasing Cultural Competency to Reduce Bias in the Business Ecosystem

Anthony Hannah Clayton State University

Mario Norman **Clayton State University**

Kimberly Johnson Clayton State University

This paper connects the ideologies of cultural competence to the diverse business ecosystem. Contributing to the body of knowledge the critical need for cultural competency in business. Providing practical suggestions for leaders to enhance cultural competency within their organization. Written for practitioners to provide an understanding of cultural competency and business ecosystems. It includes business rationales for increasing cultural competency and reducing biases within operations. It is widely regarded that cultural competence is a fundamental requirement for working effectively with diverse people and have both intangible and tangible benefits. This paper discusses the benefits of cultural competence in business ecosystems.

Keywords: biases, business ecosystem, color blindness, culture, cultural competency, cultural sensitivity, diversity, equity, inclusion, organizational culture, strategy

INTRODUCTION

Globalization has increased the movement of people, money, goods, and services - impacting people's personal and working lives. Some have argued that the forces of globalization have ensured that we now have one society, a global society, created with or without conscious consent (Albrow, 1990). The interconnections between countries and people have increased, and the worlds in which we live and work, our 'landscapes' (Appadurai, 1990), are characterized by fluidity and change. The world's population consists of cultures that transcend national borders; a world inhabited by individuals and groups from different countries and backgrounds (Appadurai, 1990). In such a complex environment, there is a need for cultural competency.

Many markets, organizations, and stakeholders, collectively referred to as the business ecosystem, are becoming increasingly culturally diverse due to migration and globalization. Businesses face challenges in this ecosystem to understand and address diverse populations' needs. This diversity requires a strategy, an organization that is conscious of its stakeholder's cultural preferences and can provide them with culturally congruent products and services.

COLOR BLINDNESS

Globalization and the resulting cultural dynamics profoundly impact the business ecosystem and are immediately recognizable at the organizational and stakeholder levels. As the business ecosystem strives to meet strategic challenges and grasp new opportunities within the globalized economy, an agenda for understanding the culture of foreign and domestic markets have naturally emerged. Global recruitment of culturally diverse individuals (Currie and Newson, 1998) and increasing diversity in local communities (Cushner, 1998) mean that populations are becoming increasingly culturally diverse (Boyacigiller *et al.*, 2003). Developing cultural competence in the business ecosystem is practically and strategically important. Comprehensive and purposeful organized strategies supported by informed processes to create and expand cultural competence in the business ecosystem are urgently needed (Volet and Ang, 1998).

In comparison to the business discipline, diversity issues are discussed more robustly in other fields, such as education, healthcare, and psychology. Perhaps the broad business discipline uses the color blindness approach, focusing less on diversity issues. In this approach, conceivably, biases could be reduced if people were asked not to consider one's race or other demographics, such as gender or age when considering a person.

Although well-intentioned, the colorblind approach fails to recognize the continuing significance of biases. By saying that race, gender, and other categories do not matter, when they do, relegates the marginalized to a permanent position of diminished status. Color blindness proposes that differences between groups of people should not matter and that we all should be equal regarding treatment, opportunity, and outcomes (Rosenthal and Levy, 2010). Colorblind ideology can make individuals, not in the majority, feel unaccepted when they value their distinguishing aspects but not others (Aragón *et al.*, 2017).

BUSINESS ECOSYSTEM

The term business ecosystem was coined by James Moore (1993) in his Harvard Business Review article "Predators and Prey" and further conceptualized in his book "The Death of Competition" (Moore, 1996). The business ecosystem concept was expanded by Iansiti and Levien in their research paper "Keystones and dominators." Harvard Business Review article "Strategy as Ecology" and in their book "The Keystone Advantage" (Iansiti and Levien, 2002; 2004a; 2004b).

Moore (1993; 1996) defines a *business ecosystem* as this economic community. A community that has at its foundation both organizations and individuals that interact. This business ecosystem includes customers, lead producers, competitors, and other stakeholders. This concept of the business ecosystem, in conjunction with the work of Iansiti and Levien (2004a; 2004b), has made "The Death of Competition" (Moore, 1996) one of the most cited works in the study of business ecosystems.

Expounding on the work of Moore (1993; 1996), the role of actors in the business ecosystem is more clearly defined and related to their ecosystem's collective properties (Iansiti and Levien, 2004a; 2004b). The analogy of a biological ecosystem defines these roles as keystone, dominator, and niche player. Iansiti and Levien (2004a; 2004b) show that business networks are rarely homogenous, and some members perform distinct and unequal roles.

Building on his ecosystem concept, Moore (1996) expands his definition. The business ecosystem is an "extended system of mutually supportive organizations, communities of customers, suppliers, lead producers, and other stakeholders, financing, trade associations, standard bodies, labor unions, governmental and quasi-governmental institutions, and other interested parties. These communities come together in a partially intentional, highly self-organizing, and even somewhat accidental manner" (Moore, 1996). The first definition highlights interaction within a business ecosystem, while the second emphasizes decentralized decision-making and self-organization. To further understand these interactions, there must be an understanding of culture.

CULTURE

Culture is "the collective programming of the mind, difficult to change, which distinguishes the members of one social group from another" (Hofstede *et al.*, 2010, Hofstede 2001). The literature offers other definitions of culture with a consensus; culture refers to patterns of beliefs and values manifested in practices, behaviors, and various artifacts shared by members of an organization, nation, or community (Vaske and Donnelly, 1999; Leung *et al.*, 2011; Hofstede 1980; Trice and Beyer, 1993). When we mention culture, a person's nationality, race, age, and affiliations are many initial thoughts that come to mind. Demographics do not comprise the entirety of cultural influences but have some impact on culture and society. Organizational culture shows how things get done and how a company manages its operations and staff. It is about what is considered essential and appropriate. Culture is about how people behave when no one is looking.

Cultural Perspectives

The world is composed of individuals, and the world of business is no different, representing diverse demographics and cultural backgrounds (Cecez-Kecmanovic *et al.*, 2002). Such diversity amongst individuals includes differences in gender, age, socioeconomic, educational, and cultural background. People often describe the ones of the same ethnic or racial background as having the same cultural values and exhibiting similar cultural attributes. Which often attributes to experiencing the same socialization processes (Matsumoto and Juang, 2004). Culture is a learned behavior rather than the result of race or ethnicity because the mental programming of an individual is a learning process that it shares with people experiencing processes, whether biologically related or not (Hofstede, 2001). Hence, although culture is highly stable over time, it is still a flexible concept because it changes slowly in response to increasing globalization and technological development (Hofstede and Hofstede, 2005).

According to Cecez-Kecmanovic *et al.*, (2002) diversity poses several challenges for businesses, for example, the need to increase and adapt the understanding of and method of delivery needed to meet the needs of a culturally diverse population. Given the impact of globalization on the business ecosystem, cultural diversity in business will not likely decrease in the near future, which provides both opportunities and challenges.

Culture in the Business Ecosystem

Due to globalization, international business operations are continuously growing. The need to understand and address cultural differences is imperative. Accordingly, different service providers must interact with customers and stakeholders from other countries to provide their services worldwide. Operating effectively within the business ecosystem is essential for every business (Atrill and McLaney, 2011). For instance, a research study regarding the influence of culture on Russian customer experience in Finland found that Russian customers expect accounting firms to be culturally competent (Hagman, 2018).

Zarzeski (1996) provides an in-depth study discussing cultural differences' influence on business practice and development. Business practices develop differently due to how business relationships evolve across various cultures. This relationship implies that understanding or ignorance of cultural competence can lead to advantages or disadvantages in cultural differences in the business ecosystem. For example, in one business ecosystem culture, business relationships differ due to the environment or culture in which the relationship is formed, including external factors such as differing laws, economic state, and political climate. Therefore, if business standards come from business practices and those practices are developed and influenced by culture through business relationships, then the business ecosystem is highly driven by the culture in which it is practiced (Zarzeski, 1996).

Society perceives culture as an influential environmental factor that affects a country's business ecosystem and how individuals use information (Doupnik and Tsakumis, 2004) within the ecosystem. The association between business and culture is rationalized as follows: "business is a socio-technical activity involving both human and non-human resources as well as the interaction between the two ... although the technical aspect of a business is less culture-dependent than the human aspect, because the two interact, the

business cannot be culture-free" (Perera, 1989). The implementation of color blindness will lead to biases, intentional or unintentional. Such arguments support the notion that business is influenced by culture. Prior research suggests that culture plays a central role in business decisions and is crucial in implementing successful decisions. Analyzing researchers' findings of differing cultures and their effects on business practices worldwide is significant in today's global environment.

Culture is commonly believed to significantly affect how business practices are performed within the ecosystem. If culture plays an influential role in the business ecosystem, this could cause harmonization to be considerably complex. Culture can either constrain or facilitate change through its influence on the nature of the interaction within the ecosystem (Doupnik and Salter, 1995). Harrison and McKinnon (1986) posit that changes occur as the business ecosystem identifies an intrusion, produces a set of suitable reactions to the intrusion, and then interacts with the ecosystem to develop a culturally appropriate way of dealing with the intrusion. Culture affects the change process in two ways: by influencing norms and values of the ecosystem and the other social systems with which it interacts and by influencing the behavior of groups in their interactions within and across the ecosystem. Their research concluded that if economic, political, and cultural differences exist, then business practices would also vary.

- Prior research has found that cultural values affect business practice, and these values will affect the business ecosystem (Ong et al., 2004). Four cultural elements of the business ecosystem are professionalism, uniformity, conservatism, and secrecy (Gray, 1988).
- Professional judgment refers to whether a person will exercise his judgment or base his decision solely on legal obligations.
- Uniformity involves whether a person will enforce the same practices to all companies or judge each company individually.
- Conservatism involves whether a person will be precise and careful about uncertainties or if the person will act insouciantly and take risks with uncertainties.
- Secrecy considers whether a person will act privately with the disclosures of information for a business or act openly and publicly with the information present.

Gray (1988) posits that attitudes toward a business practice or value systems are related to and derived from societal values. Business values, in turn, affect the business ecosystem (Doupnik and Tsakumis, 2004). Not only does culture affect business practices alone, but it also affects politics which in turn will affect the business ecosystem. Now that it is apparent that cultural elements can affect individuals' views and, in turn, affect the business ecosystem, a look at specific cultural competencies concerning these elements will make the distinction clearer. Three different cultural elements and competencies will be described to identify and approach culture deficiencies to demonstrate how culture influences the business ecosystem.

Cultural Competence

There is no consensus on the terminology around cultural competence. The term varies by discipline (for example, social work uses cultural competence, education uses intercultural competence, while engineering prefers global competence) and approach (the diversity field uses such terms as multicultural competence and intercultural maturity). Fantini (2009) found a variety of terms being used, both within the literature and regarding assessment tools. Among them are multiculturalism, cross-cultural adaptation, intercultural sensitivity, cultural intelligence, international communication, transcultural communication, global competence, cross-cultural awareness, and global citizenship. For this paper, the term used will be cultural competence, given it applies to anyone interacting with those from different backgrounds, regardless of location.

Several conceptual models have been developed to describe cultural competence elements. Generally, cultural competence is working and communicating effectively and appropriately with people from culturally different backgrounds. Cultural competence is an ongoing process, not an endpoint event, meaning competency capability can be enhanced over time.

Arasaratnam and Doerfel (2005) offer a model that identifies empathy, experience, motivation, active listening, and positive attitude toward other cultures as contributors to Intercultural Communication Competence (ICC). It has further been established that ethnocentrism, the belief of superiority in one's ethnic group, plays a strongly negative role in ICC (Arasaratnam and Banerjee, 2011).

Sue (2001) provides a definition of multicultural competence for practicing counselors and psychologists that is useful in thinking about competencies needed for leadership in a diverse and global market. Hence, Sue (2001) proposed a multidimensional model of cultural competencies comprising knowledge, awareness, and skills. Rather than focusing on clinical skills, leaders must have interpersonal skills to work effectively with diverse groups within and outside the organization.

Deardorff's (2006) research discovered that among a list of proposed definitions, the top-ranked one defines intercultural competence as "the ability to communicate effectively and appropriately in intercultural situations based on one's intercultural knowledge, skills, and attitudes." Deardorff (2008) stated that attitudes are initial for developing intercultural competence. These attitudes will lead to developing self-awareness/understanding and understanding of others' worldviews and skills to listen and relate. These skills and knowledge will lead to several internal outcomes: adaptability, flexibility, and empathy. Consequently, these components will demonstrate themselves in observable, external outcomes of effective and appropriate communication and behavior in an intercultural circumstance (Deardorff, 2008).

OVERCOMING CULTURAL IGNORANCE (COLOR BLINDNESS)

How can the business ecosystem become more culturally competent? Within the context of culture, people worldwide who observe the ecosystem from other countries need to be aware of these differences and remember to consider culture when making decisions. By knowing this, people can make more informed decisions, allowing the possibility for better cultural competency within the organization. Although culture may impede diversity, equality, and inclusion, it does not make the acceptance of cultural competence impossible. Instead, it is a factor that must be considered if the components of diversity, equality, and inclusion are to be taken seriously. Awareness of differences and their effects will allow cultural competence to flourish. As this occurs, the business ecosystem will be able to sustain the growth and advancement of cultural competence in a systematic and structured fashion.

ENTRENCHING CULTURAL COMPETENCE IN THE BUSINESS ECOSYSTEM

The concept of cultural competence is broad; therefore, its development will have greater importance with specific markets, organizations, and stakeholders within the business ecosystem. It is applied in various scenarios throughout the business world, resulting in substantially different interpretations of the term. If cultural competence is regarded as an ongoing iterate process and business practice, then developing cultural competence needs to be entrenched into the process and content of professional development (Bowden et al., 2002). For example, although particular religious beliefs might be highly significant for the work undertaken in the medical profession, these beliefs may be less crucial for an engineer. On the other hand, culturally relevant environmental attitudes and responsibilities may be considered highly relevant to the engineering profession (Leask, 2005).

STRATEGIES FOR ENTRENCHING CULTURE COMPETENCIES

One strategy available is to recruit individuals with existing cultural competencies. Capitalize on existing communities of practice interested in cultural competence. Links, where possible, to other relevant drivers or levers for existing cultural competence in the ecosystem.

Another is to expect individuals from other cultural backgrounds to lead the development of desirable cultural competencies; however, rather than happenstance, which relies on advancing cultural competence through trial and error. A third strategy is possible, i.e., an intentional imperative that develops cultural competencies of markets, organizations, and stakeholders. In a global business environment, the ecosystem that fails to adopt these imperative risks becomes irrelevant and incapable of operating.

Align the informal with the formal to optimize the potential for both developing and entrenching the advancement of cultural competence. A comprehensive approach to rooting the advancement of cultural competence must include a focus on informal interactions (e.g., lunch with different peer groups). Incentivized cross-culture, peer-assisted professional development is an excellent example of a mentorship support program that facilitates and builds cultural competence. Without a parallel focus on the informal program, efforts to support and engrain the advancement of cultural competence in the formal program may not be fully realized. Business ecosystems must deliberate to plan, design, and review cultural competencies. Suppose ecosystem members deliberately develop a range of cultural competencies that align with their mission rather than advance agendas (e.g., DEI) that have general appeal in the ecosystem. In that case, they are more likely to design and deliver a plan that does advance cultural competence. The business ecosystem can take a deliberate and systematic approach to the entrenchment and advancement of cultural competence by implementing the elements outlined in Table I. Moreover, allow time for building team cohesion and understanding program design and goals. Table II identifies six possible cultural competence outcomes.

TABLE 1 CULTURAL COMPETENCE ELEMENTS AND UNDERSTANDING ACTIVITIES

Activities for raising cultural competence awareness

Introductory Activities:

- Icebreakers
- Name tag
- Cross-cultural greetings
- Collaboration / Working Scenarios / Critical Incidents

Activities for advancing cultural competence understanding

Higher-level Activities:

- Self-reflective activity
- Self and group reflection
- Pair work and group work
- Simple role plays and a good reference for simulations.
- Team-based learning
- Interactive games
- Diversity profiles

Activities for facilitating autonomy of cultural competence

Advanced-level Activities – focus on reflection, self-evaluation, and application:

- Self-reflective journal and experiential learning
- Intercultural games (e.g., online discussion and collaboration)
- Advanced level simulations (e.g., Bafa-Bafa game, cross-cultural negotiation, cross-cultural debates)
- Systemic use of self-analysis tools
- Measurable advanced level group work in a business context and cultural script writing
- Advanced level role-plays (to practice and apply cultural competencies and understanding).

TABLE 2 **CULTURAL COMPETENCE OUTCOMES**

- Raise the profile of cultural competence in business markets, organizations, and stakeholders
- Develop a framework for implementing the advancement of cultural competence in markets, organizations, and stakeholders.
- Identify appropriate strategies that will implant the advancement of cultural competence in business markets, organizations, and stakeholders.
- Identify and promote relevant seeding activities around leadership and communities of practice that can be adapted to support a maturing cultural competence philosophy.
- Identify and establish policies and procedures that can be adapted to support the sustained advancement of cultural competence.
- Identify and develop resources, tools, and databases that can be modified to improve cultural competence.

CONCLUSION

The advancement of cultural competence is essential in a globalized world, but it provides a range of challenges for the business ecosystem. If we prepare to work effectively as professionals, its advancement must be entrenched into the ecosystem systematically and deliberately. While there are examples available to guide the business world on how to entrench the advancement of cultural competence into business practice, there are some significant gaps in the literature for practical guidance on how to do it for business professionals. There is a growing body of literature on diversity, equity, inclusion (DEI), and the associated cultural competencies issues. However, our literature searches specifically focused on cultural competence in business. If cultural competence is to be improved logically in the business world, careful attention must be given to entrenching its advancement within the business ecosystem.

The overall purpose of this research can be summed up as one seeking to make a difference in the business ecosystem by advancing cultural competence. A thorough analysis of cultural elements within the business ecosystem can be leveraged to continuously improve cultural competence. Even though each ecosystem has a unique culture, it does not prohibit applying and understanding cultural competence. Markets, organizations, and stakeholders within the ecosystem must understand cultural differences, which must be accounted for when looking at all aspects of the business ecosystem.

ACKNOWLEDGEMENT

The authors would like to acknowledge the contributions of Ashima Saxena, Graduate Student at Clayton State University, for her editorial contributions.

REFERENCES

- Albrow, M. (1990). Introduction. In M. Albrow, & E. King (Eds.), Globalization, knowledge, and society (pp. 3–13). London: SAGE Publications.
- Appadurai, A. (1990). Disjuncture and difference in the global cultural economy. Theory, Culture, and Society, 7(2–3), 295–310.
- Aragón, O.R., Dovidio, J.F., & Graham, M.J. (2017). Colorblind and multicultural ideologies are associated with faculty adoption of inclusive teaching practices. Journal of Diversity in Higher Education, 10(3), 201–215.
- Arasaratnam, L.A., & Banerjee, S.C. (2011). Sensation seeking and intercultural communication competence: A model test. International Journal of Intercultural Relations, 35, 226-233.

- Arasaratnam, L.A., & Doerfel, M.L. (2005). Intercultural communication competence: Identifying key components from multicultural perspectives. International Journal of Intercultural Relations, 29, 137–163.
- Atrill, P., & McLaney, E. (2011). Accounting and finance for non-specialists (7th Ed.). Gosport: Ashford Colour Press Ltd.
- Boyacigiller, N.A., Goodman, R.A., & Phillips, M.E. (2003). Crossing cultures: Insights from master teachers. New York, and London: Routledge.
- Cecez-Kecmanovic, D., & Jerram, C. (2002). A sensemaking model of knowledge management in organizations. ECIS 2002 Proceedings, 4. AISeL, Australia.
- Currie, J., & Newson, J. (Eds.). (1998). Universities and Globalization: Critical Perspectives. Thousand Oaks, California: SAGE Publications.
- Cushner, K. (Ed.). (1998). International Perspectives on Intercultural Education. Lawrence, Erlbaum Associates, Mahwah, NJ.
- Deardorff, D. (2006). Identification and assessment of intercultural competence as a student outcome of internationalization. Journal of Studies in International Education, 70(3), 241–266.
- Deardorff, D. (2008). Intercultural competence: A definition, model, and implications for study abroad. In V. Savicki (Ed.), Developing intercultural competence and transformation: theory, research, and application in international education (pp. 297–312). Sterling, VA: Stylus Publishing LLC.
- Den Hartigh, E., & van Asseldonk, T. (2004). Business ecosystems: A research framework for investigating the relation between network structure, firm strategy, and the pattern of innovation diffusion. In F. van Eijnatten (Ed.), European Chaos/Complexity in Organisations Network (pp. 1–38). Onbekend, Driebergen, Nederland.
- Doupnik, T.S., & Salter, S.B. (1995). External environment, culture, and accounting practice: A preliminary test of a general model of international accounting development. The International Journal of Accounting, 30(3), 189–202.
- Doupnik, T.S., & Tsakumis, G.T. (2004). A critical review of tests of Gray's theory of cultural relevance and suggestions for future research. Journal of Accounting Literature, 23, 1–48.
- Fantini, A. (2009). Assessing intercultural competence: Issues and tools. The SAGE Handbook of Intercultural Competence, pp. 456–476.
- Gray, S.J. (1988). Towards a theory of cultural influence on the development of accounting systems internationally. Abacus, 24(1), 1–15.
- Hagman, K. (2018). Accounting services for Russian customers in Finland: Case company. Rantalainen Accounting Services Ltd. Lahti University of Applied Sciences Ltd, Finland.
- Harrison, G.L., & McKinnon, J.L. (1986). Culture and accounting change: a new perspective on corporate reporting regulation and accounting, Accounting, Organizations and Society, 11(3), 233–252.
- Hofstede, G. (2001). Culture's consequences: Comparing values, behaviors, institutions, and organizations across nations (2nd Ed.). Beverly Hills, CA: Sage Publications, Inc.
- Hofstede, G., & Hofstede, G.J. (2005). Cultures and organizations software of the mind: intercultural cooperation and its importance for survival (2nd Ed.), New York, NY: McGraw-Hill.
- Hofstede, G., Hofstede, G.J., & Minkov, M. (2010). Cultures and organizations: software of the mind: Intercultural operation and its importance for survival (3rd Ed.). New York, NY: McGraw-Hill.
- Hofstede, G.H. (1980). Culture's consequences: International differences in work-related values (1st Ed., Vol. 5). Thousand Oaks, CA: Sage Publications, Inc.
- Iansiti, M., & Levien, R. (2002). Keystones and dominators Framing the operational dynamics of the business ecosystems. Working Paper, Harvard Business School press, Cambridge, MA.
- Iansiti, M., & Levien, R. (2004a). Strategy as ecology. *Harvard Business Review*, pp. 68–78.
- Iansiti, M., & Levien, R. (2004b). The keystone advantage: What the new dynamics of business ecosystems mean for strategy, innovation, and sustainability. Harvard Business School Press, Cambridge, MA.

- Leask, B. (2005). Internationalisation of the curriculum: Teaching and learning. In J. Carroll, & J. Ryan (Eds.), *Teaching International Students: Improving Learning for All* (pp. 119–129). London, New York: Routledge.
- Leung, K., Bhagat, R., Buchan, N.R., Erez, M., & Gibson, C.B. (2011). Beyond national culture and culture-centricism: A reply to Gould and Grein (2009). *Journal of International Business Studies*, 42(1), 177–181.
- Matsumoto, D., & Juang, L. (2004). Culture and Psychology. Wadsworth/ Thomson, Belmont, CA.
- Moore, J.F. (1993). A new ecology of competition. *Harvard Business Review*, pp. 75–86.
- Moore, J.F. (1996). *The death of competition: Leadership and strategy in the age of business ecosystems* (p.297). Wiley & Sons, Chichester.
- Ong, A., Wan-Ying, L., & Hsu, H. (2004). Internationalizing accounting standards: The conflict of objectives and constraints. *Journal of Management Research*, *4*, 45–52.
- Perera, M.H.B. (1989). Towards a framework to analyze the impact of culture on accounting. *The International Journal of Accounting*, 24(1), 42–56.
- Rosenthal, L., & Levy, S.R. (2010). The colorblind, multicultural, and polycultural ideological approaches to improving intergroup attitudes and relations. *Social Issues and Policy Review*, 4, 215–246.
- Sue, D.W. (2001). Multidimensional facets of cultural competence. *The Counseling Psychologist*, 29(6), 790–821.
- Trice, H.M., & Beyer, J.M. (1993). *The Cultures of Work Organizations*. Prentice Hall, Inc., Englewood Cliffs, NJ.
- Vaske, J.J., & Donnelly, M.P. (1999). A value-attitude-behavior model predicting wildland preservation voting intentions. *Society and Natural Resources*, 12(6), 523–537.
- Volet, S., & Ang, G. (1998). Culturally mixed groups on international campuses: An opportunity for intercultural learning. *Higher Education Research & Development*, 17(1), 5–23.
- Zarzeski, M.T. (1996). Spontaneous harmonization effects of culture and market forces on accounting disclosure practices. *Accounting Horizons*, *10*, 18–37.